

**2017/2018  
ADOPTED BUDGET  
EXECUTIVE SUMMARY**

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The District is required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. Since the preparation of this budget occurs before the Legislature's final action, and before actual expenditures are known for the current year, estimates of proposed revenues and expenditures are based on the most reasonable assumptions and recent information available at the time of the preparation. The budget is a dynamic statement which will change as the assumptions and estimates used to develop it change.

Governor Brown's May Revision 2017/18 budget proposal projects an increase in overall state revenues due to "a surging stock market." Nonetheless, the Governor cautioned that the trend of increasing revenues would no continue indefinitely. He noted that a modest recession would result in large decreases in state revenues, and that proposed changes to the Affordable Care Act could have a significant negative impact on California. "Make no doubt about it," he added, "cuts are coming over the next few years."

Full implementation of the Local Control Funding formula (LCFF) is still anticipated to be completed by 2020/2021. While the economy has improved quickly over the last five years, both the Governor and the Department of Finance continue to remind educational entities that a recession is probable and would negatively affect school funding.

Prior to the adoption of the Local Control Funding Formula (LCFF), there were many different funding streams, each with their own allocation formula and spending restrictions. The system was state-driven, interfering with the ability of local officials to decide how best to meet the needs of students. Further scholarly research and practical experiences both indicated that low-income students and English language learners come to school with unique challenges and often require supplemental instruction and other support services to be successful in school. In recognition of the challenges that characterized this system of school finance, the 2013 Budget Act established LCFF. This new formula expands local control, reduces state bureaucracy, and ensures that students' needs drive the allocation of resources.

The LCFF funding also includes increased transparency and accountability by the use of the Local Control Accountability Plan (LCAP). School districts are required to develop, adopt, and annually update a three-year LCAP, using a template adopted by the California State Board of Education (SBE). The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. Additionally, the regulations require school districts "to increase and improve" services for targeted students (by way of supplemental and concentration grant funding within the LCFF). With our high percentage of targeted students, the regulations provide authority for school districts to spend funds "school-wide" when significant populations of those students attend a school. The budget is aligned with our LCAPs.

The General Fund expenditures are greater than the revenues by \$5.8 million (deficit spending). However, when the one-time carryover expenditures of \$337 thousand are removed, the on-going deficit spending is projected at \$5.5 million. The 2018/2019 multiyear projection reflects deficit spending of \$13.3 million. This year too uses one-time carryover expenditures of \$11 million but it also uses one-time Mandated Cost discretionary revenue of \$4.2 million; once both are taken into consideration, on-going deficit spending is \$6.5 million. We meet the State minimum 3% economic uncertainty reserve but fall short by \$5 million of our target reserve of one month's salary (\$15 million). An on-going reduction of our investment in facilities of \$5 million is required in order to meet the State 3% reserve. The 2019/2020 multiyear projection reflects deficit spending of \$5 million and \$4.9 million for economic uncertainties (\$4.8 million

short of the State required 3% economic uncertainties reserve). The deficit spending is due to the increased compounding employer STRS and PERS cost. STRS and PERS increase costs in 2019/20 over 2014/2015 is estimated to be \$14.3 million.

We will continue to monitor, analyze and evaluate the budget assumptions and projections to achieve a balanced budget for 2019/2020. Additionally, the District continues implement and grow programs and philosophies to attract and retain students and increase student attendance. See multiyear projections for additional detail.

## **LONG TERM FINANCIAL COMMITMENTS**

In November 2016, the District refunded bonds and issued new bonds which allowed for a prepayment of \$48.3 million of the 2007 Certificate of Participation (COP) debt. The use of bond funds and the one-time District funds (\$15 million) towards prepayment of debt liability reduces the amount and time from which the General Fund will burden the remainder of the unfunded 2007 COP debt liability. The District has reserves in the Building Fund to cover the debt interest payments through 2021/2022. Thereafter, debt interest payments of \$1.5 million will start in 2022/2023 from the General Fund; interest and principal of \$8.8 million in 2036/2037 and an average of \$10.8 million each of the last 4 years of the COP debt.

## **GENERAL FUND – BUDGET ASSUMPTIONS**

### **BEGINNING FUND BALANCE**

The beginning fund balance is estimated to be \$35,841,401 (\$35,782,992 unrestricted and \$58,409 restricted for categorical programs). We have estimated a majority of the unrestricted funds that will not be spent in 2016/2017 and carryover to be spent in 2017/2018. However, with the close of the 2016/2017 fiscal year the actual ending fund balance will increase from additional program carryover funds and unspent departmental budgets. The actual 2017/2018 beginning fund balance will be updated at First Interim (after the 2016/2017 financial records are closed).

### **REVENUE ASSUMPTIONS**

In 2013/2014, the Local Control Funding Formula (LCFF) replaced revenue limits and most state categorical program funding with base, supplemental, concentration and add-on funds that primarily focus resources based on a district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8, and 9-12. Supplemental and concentration funds are based on the unduplicated number of English Learners, students eligible for free and reduced meals, and foster youth students. And the add-ons for transportation and targeted instructional block grant (TIIBG) are equal to the district's 2012/2013 award amount.

- The LCFF Sources (major assumptions):
  - Average Daily Attendance (ADA) is 22,695 (2016/2017 P2 ADA of 22,650 – 50 ADA reduction + 95 for SCOE special day classes).
  - District Charter ADA is estimated at 2,051 (2016/2017 P2 ADA + 3 ADA).
  - Estimated Unduplicated pupil count:
    - Twin Rivers – 87.02%
    - Creative Connections Arts Academy – 66.99%
    - Smythe Academy of Arts & Science – 91.08%
    - Westside Preparatory – 74.15%
  - Add-ons for transportation and TIIBG = \$9,932,217
  - Cost of Living Adjustment (COLA) of 1.56% with a GAP funding percentage of 43.97%
  - Property taxes are estimated at 2016/2017 P2 levels.

- Education Protection Account (EPA) is estimated at \$34.7 million (the LCFF revenue is reduced by this amount). The EPA funds will be used on salaries and benefits for instruction.
- Federal Revenue includes the reduction of one-time grants (\$89,999) and revenue carryover from the prior year (\$8,507,272). Title I and II funding is reduced by \$1,991,102 to the district's "hold harmless" amount, Special Education increases \$305 thousand and the remaining grants are at or close to their 2016/2017 grant award level. There is \$709 thousand of prior year unearned revenue budgeted at this time. We anticipate \$5 million in unearned revenue to carryover; expenditures will be budgeted on the First Interim after the 2016/2017 financial records are closed and the actual amounts are known.
- Other State Revenue includes the reduction of one-time grants (\$900,000; \$831 thousand is the College Readiness Block Grant) and revenue carryover from the prior year (\$1.9 million). There are no one-time Mandated Cost/Discretionary funds projected, however there are in the 2017/2018 multiyear projections. New one-time funding for Career Technical Education Incentive Grant is included for \$957,440. The on-behalf STRS contribution is estimated to be \$10 million and will be reflected in First Interim report. All other grants are at or close to their 2016/2017 grant award levels. Lottery income is an increase of \$200 thousand; budgeted at School Services of California's (SSC) projected student rate of \$189 (\$144 unrestricted and \$45 restricted).
- Other Local revenue includes the reduction of one-time donations, grants, and interest income; the largest being a \$5 million grant for electric busses. The State Special Education program is budgeted with no change from 2016/2017.
- Under Other Financing Sources, Contributions from unrestricted to restricted programs is \$33.6 million (\$2.4 million increase to support programs) and are for the Special Education and Routine Restricted Maintenance programs.

### **EXPENDITURE ASSUMPTIONS**

- Certificated salaries and benefits reflect current position control. Position control includes a 1.20% increase for step/column. A COLA is not included on certificated salaries for the prior year or the current year. However, there is a reserve in the ending fund balance for the cost of the district's proposed 2016/2017 negotiations. The unrestricted certificated salaries and benefits are \$5.1 million greater than the 2016/2017 Second Interim due to:
  - Step/column increases
  - 1.85% increase to STRS
  - Coordinator Curriculum & Instruction for Secondary (1 FTE)
  - Psychologist – Special Education (1 FTE)
  - Teachers – Special Education (2 FTE)
- Classified salaries and benefits reflect current position control which includes the recently approved 2016/2017 2% salary increase for CSEA staff. There is a reserve in the ending fund balance for the cost of a 2016/2017 2% increase for management, confidential and police. Position control includes a 2.7% increase for step. A COLA on 2017/2018 classified salaries is not included. The unrestricted classified salaries and benefits are \$3.6 million greater than the 2016/2017 Second Interim due:
  - Step/column increases
  - 1.643% increase to PERS
  - 2016/17 2% salary increase
  - Library Materials Technicians; new in Staffing Handbook for high schools (4.5 FTE)
  - Admin. Clerk Senior – to Coordinators C&I (1 FTE)
  - Data Management Assistant – Special Education (1 FTE)

- Payroll driven benefit expenditures are budgeted at the following rates:
  - STRS – 14.43% (+1.85%)
  - PERS – 15.531% (+1.643%)
  - UI – 0.05%
  - OASDI – 6.20%
  - MC – 1.45%
  - WC – 1.700% (-0.058)
  
- District health benefit caps remain the same as prior year, however there is a reserve in the ending fund balance for a \$62/month district contribution increase for each of the health benefit tiers.
  
- We did not include 2016/2017 categorical carryover expenditures. We balanced the categorical entitlements so that the current year revenues equal the expenditures.
  
- School Site Base Allocation per student rates are as follows:
  - \$70.97 for TK–6<sup>th</sup> grade students
  - \$202.17 for 7<sup>th</sup> & 8<sup>th</sup> grade students
  - \$249.97 for 9<sup>th</sup>–12<sup>th</sup> grade students
  
- Department and District support budgets were individually analyzed and are mostly still at the 2016/2017 levels; no across the board increases are included in the departmental budgets.
  
- The Routine Restricted Maintenance Account (RRMA) is at \$9,000,000; 2.9% of the current total General Fund expenditures. AB 104 includes a phase-in of the RRMA contribution back to 3%. For 2017/2018 through 2019/2020 the minimum amount required to be deposited into the RRMA account is the greater of:
  - Lesser of 3% of total general fund expenditures for the fiscal year or the amount the district deposited into the account for 2014/2015 (\$6,808,061)
  - Two percent of the total general fund expenditures for the fiscal year
 However, the year after a district receives State school facility bond funds from the November 2016 ballot passage, the RRMA requirement will revert to 3%.
  
- Encumbrance carryovers and one-time budgets are eliminated.
  
- Books and Supplies significantly decrease in both unrestricted and restricted programs due to the elimination of one-time carryover budgets.
  
- Services and Other Operating Expenditures significantly decrease due to the elimination of one-time carryover budgets within the restricted programs.
  
- Capital Outlay significantly decreases within the restricted programs due to the elimination of one-time carryover budgets.
  
- Interfund Transfers Out are budgeted at \$10 million from Supplemental/Concentration to Fund 14 for high needs facility projects.
  
- We have estimated and reserved in the ending fund balance a majority of the unrestricted funds that will not be spent in 2016/2017 and carryover to be spent in 2017/2018. However, with the close of the 2016/2017 fiscal year the actual ending fund balance will increase from additional program carryover funds and unspent departmental budgets. We will budget the actual carryover and restricted ending fund balance amounts toward expenditures on the First Interim budget after the actual amounts are known. Additionally in the ending fund balance reserve is the cost of the District's proposed 2016/2017 TRUE negotiations along with the cost of management, confidential and police. CSEA 2016/2017 negotiations are finalized and in the Adopted budget.

## **ENDING FUND BALANCE**

The ending fund balance of \$30,049,697 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at \$684,096.
- Restricted – legally restricted categorical programs is \$0.
- Assigned – \$18,997,848
  - \$7,984,107 – TRUE 16/17 District proposed negotiations and 16/17 management, confidential and police equivalent costs
  - \$3,312,979 – Instructional Materials carryover
  - \$3,161,345 – Supplemental/Concentration – summer programs and software carryover
  - \$700,000 – Supplemental/Concentration – EL carryover
  - \$577,136 – Supplemental/Concentration - Charter carryover
  - \$1,533,786 – Site Base Allocation carryover
  - \$724,081 – various program carryovers
  - \$703,867 – ROP/C carryover
  - \$300,547 – Art & Music carryover
- Unassigned –
  - \$10,367,752 Reserve for Economic Uncertainty (\$15 million is one month of the District's payroll)
  - \$0 Unappropriated

## **ON-BEHALF STRS CONTRIBUTION**

The Governmental Accounting Standards Board (GASB) Statement No. 68 significantly changes how state and local governments account for their long-term obligations and costs related to employee pensions. In prior years, information on long-term pension liability was disclosed in the note disclosure and required supplementary information of the financial audit report. Effective with the close of the books for 2014/15 the net pension liability is reported on the face of the Statement of Net Position, effectively reducing the overall net position.

In addition to accounting for the liability in the government-wide financial statements of the audit report, the state's contribution to CalSTRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line. The on-behalf STRS contribution is estimated to be \$10 million and will be reflected in First Interim report.

## **OTHER FUNDS – BUDGET ASSUMPTIONS**

### **ADULT EDUCATION FUND**

The beginning fund balance is projected at \$857,705; \$100,000 more than the 2016/2017 Second Interim Report.

Revenue from Federal categorical programs are considerable less as we are applying for a new 3 year Workforce Investment Act Title III grant; actual award and carryover amounts will be known and reflected at First Interim.

Other State Revenue represents the Adult Education Block Grant (AEBG) in the amount of \$2,653,394 to run the Adult Education programs for English as a Second Language (ESL), high school completion, pre-apprenticeship and Career Technical Education (CTE) classes.

There is no Other Local Revenue for student fees; fees for adult education classes have not been charged since January 1, 2016.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases. A 2016/17 COLA on salaries is included for CSEA positions only. A 2017/18 COLA on salaries is not included. Salaries and benefits have been budgeted for staff needed to teach fee based courses not budgeted through position control.

Books and Supplies and Services and Other Operating expenditures include all amounts needed to operate the program as well as IT technology fees, rent for facilities and indirect costs.

The ending fund balance is projected at \$377,705.

### **CHILD DEVELOPMENT FUND**

The beginning fund balance is estimated from the 2016/2017 Second Interim Report at \$298,951.

Federal Revenue is projected as follows: Head Start Basic is budgeted at \$2,064,653, Head Start Training & Technical Assistance is budgeted at \$13,352 and General Child Care and Development program (CCTR) is budgeted at \$18,826.

Other State Revenue includes CCTR, the California State Preschool program (CSPP) and the Pre-Kindergarten Family Literacy program (CPKS). Projected revenues total \$4,421,245. Actual award amounts will be known and reflected at First Interim.

Other Local Revenue includes the First Five program (funded at \$1,040,400) and parent paid fees. A District employee parent paid program was started 2011/2012 for children of parents who work for the District.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases. A 2016/17 COLA on salaries is included for CSEA positions only. A 2017/18 COLA on salaries is not included.

Books and Supplies and Services and Other Operating Expenditures include all amounts needed to operate the program and have been adjusted to reflect the changes in appropriations of Federal and State funded programs.

The ending fund balance of \$298,951 is Restricted and can only be used with State approval.

### **CAFETERIA FUND**

The beginning fund balance is estimated from the 2016/2017 Second Interim Report at \$2,403,281.

The overall revenues increase \$506,006 over 2016/17. Federal, State, and Non-Program (Child Nutrition School Program) meal sales are expected to increase by \$166,006 due to increased participation, partly due to the purchase of portable kiosks to be utilized at secondary school sites. An increase in revenue of \$15,000 within the After School Supper Program are included; as an anticipated increase in afternoon student enrollment programs is expected. Service contract with the SAVA South Sacramento schools accounts for approximately \$75,000 of the revenue increase. The Fresh Fruit and Vegetable Grant for the 2017/18 school year is expected to increase by approximately \$250,000, as 7

additional school sites have been approved for the program. The After School Supper Program (CACFP) is projected to provide a revenue increase in afternoon student participation from additional high school athletic and study programs.

Salaries and benefits reflect current position control which includes annual step increases. A 2016/17 COLA on salaries is included for CSEA positions only. A 2017/18 COLA on salaries is not included. Adjustments to open positions, substitute, and extra-hours were evaluated and charged against variable salary categories to depict anticipated expenses.

The food, supply and other operating budgets reflect minimal adjustments and include all amounts needed to operate the programs.

Reductions are in place for 2017/18 in the Child Nutrition School Program to bring the deficit spending down to \$393,052. The ending fund balance for this program is projected to be \$564,966. Additional reductions and/or increased revenue for 2018/19 will be analyzed throughout the year and reflected in the multiyear projections of the future budget revisions.

The total ending fund balance of \$2,403,281 is Restricted for the use of nutritional services.

#### **DEFERRED MAINTENANCE FUND**

The beginning fund balance is projected at \$4,310,000.

LCFF Sources represent a transfer from the General Fund in the amount of \$1,896,380 to be used for facility maintenance projects.

Interfund Transfers In are budgeted at \$10,000,000 from Supplemental/Concentration funds (in the General Fund) for high needs facility projects.

Expenditures are budgeted based on the District's Facility Master Plan. All funds are budgeted to be spent and thus there is no ending fund balance.

The ending fund balance is projected at zero.

#### **SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS**

The beginning fund balance is estimated from the 2016/2017 Second Interim Report at \$1,466,766.

Interest income is budgeted under Other Local Revenue.

The ending fund balance of \$1,477,766 is Assigned for future postemployment benefits.

#### **BUILDING FUND**

The beginning fund balance is projected at \$7,999,492.

Other Local Revenue includes rental income for leases of our cell towers and minimal amount for interest income.

Interfund Transfers In reflects sources to be used towards the COP 2007 debt payments.

Expenditures reflect projects from cell tower revenue and debt service interest expense for the 2007 COP liability.

The ending fund balance of \$6,805,195 is made up of \$6.75 million Restricted funds to be used towards 2007 COP debt repayments through 2021/2022 (after such time the General Fund will have the burden of a \$1.5 million annual debt payment through 2035/36 and then about a \$10 million annual payment for the next 5 years) and \$40 thousand Assigned for future GO Bond and QZAB outside administrative fees.

**CAPITAL FACILITIES - DEVELOPER FEE FUND**

The beginning fund balance is estimated at \$4,418,672.

Other Local Revenue includes estimated calculations for redevelopment and developer fees.

Expenditures are budgeted to utilize the beginning fund balance and all new revenue.

The ending fund balance is projected at zero.

**COUNTY SCHOOL FACILITIES FUND**

The beginning fund balance is estimated at \$14,050,509.

Other State Revenues include the State Bond Modernization Allocation (only includes the projects we will start working on in 2017/18; does not include all of the State Bond Modernization Allocation we are to receive).

Expenditures are budgeted based on the Modernization projects which are included in the District's Facility Master Plan. All funds are budgeted to be spent and thus there is no ending fund balance.

The ending fund balance is projected at zero.

**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

The beginning fund balance is estimated at \$16,579,484.

Other Local Revenue includes interest income from QZAB funds and MOU with Gateway Community Charter (GCC) for maintenance of Ben Ali site location.

Other Outgo reflects the \$1 million QZAB debt payment due in December 2017. Two QZABs remain at \$5 million each.

Expenditures are budgeted for facility projects utilizing a portion of the beginning fund balance.

The ending fund balance of \$15,283,308 is Restricted for repayment towards the two remaining QZABs and Assigned to future facility projects.

**TWIN RIVERS UNIFIED SCHOOL DISTRICT  
FISCAL SERVICES**

**GENERAL FUND SUMMARY  
ESTIMATED ACTUALS AND ADOPTED BUDGET**

	2016/2017 ESTIMATED ACTUALS			2017/2018 ADOPTED BUDGET		
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
REVENUE	\$ 269,039,989	\$ 65,442,619	\$ 334,482,608	\$ 268,924,073	\$ 37,931,972	\$ 306,856,045
EXPENDITURES	\$ 237,072,181	\$ 104,850,882	\$ 341,923,063	\$ 241,029,371	\$ 71,618,379	\$ 312,647,750
CONTRIBUTIONS	\$ (31,162,874)	\$ 31,162,874	\$ -	\$ (33,627,997)	\$ 33,627,997	\$ -
<b>NET INC/(DEC) IN FUND BALANCE</b>	<b>\$ 804,934</b>	<b>\$ (8,245,389)</b>	<b>\$ (7,440,455)</b>	<b>\$ (5,733,295)</b>	<b>\$ (58,410)</b>	<b>\$ (5,791,705)</b>
BEGINNING FUND BALANCE	\$ 34,978,057	\$ 8,303,799	\$ 43,281,856	\$ 35,782,991	\$ 58,410	\$ 35,841,401
<b>ENDING FUND BAL BEFORE RESERVES</b>	<b>\$ 35,782,991</b>	<b>\$ 58,410</b>	<b>\$ 35,841,401</b>	<b>\$ 30,049,696</b>	<b>\$ -</b>	<b>\$ 30,049,696</b>
LESS:						
NONSPENDABLE	\$ 687,616		\$ 687,616	\$ 684,096		\$ 684,096
RESTRICTED		\$ 58,410	\$ 58,410			\$ -
ASSIGNED	\$ 18,997,848		\$ 18,997,848	\$ 18,997,848		\$ 18,997,848
UNASSIGNED - ECONOMIC UNCERTANTIES	\$ 16,097,527		\$ 16,097,527	\$ 10,367,752		\$ 10,367,752
<b>UNASSIGNED (AVAILABLE) FUND BAL</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>

**TWIN RIVERS UNIFIED SCHOOL DISTRICT  
FISCAL SERVICES**

**Other Funds Summary - Revenue and Expenditures  
2017/2018 Adopted Budget**

<b>Adult Education Fund 2017/2018</b>	
Beginning Balance	\$857,705
Income, Transfer & Other Source	2,857,376
Expenditures	3,337,376
<b>Ending Balance</b>	<b>\$377,705</b>

**ADULT EDUCATION FUND**

This fund is used to account separately for federal, state and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs.

<b>Child Development Fund 2017/2018</b>	
Beginning Balance	\$298,951
Income, Transfer & Other Source	7,664,236
Expenditures	7,664,236
<b>Ending Balance</b>	<b>\$298,951</b>

**CHILD DEVELOPMENT FUND**

This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation, of child development services shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs.

<b>Cafeteria Fund 2017/2018</b>	
Beginning Balance	\$2,403,281
Income, Transfer & Other Source	18,560,000
Expenditures	18,560,000
<b>Ending Balance</b>	<b>\$2,403,281</b>

**CAFETERIA FUND**

This fund is used to account for federal, state and local revenue to operate the food services program. The purpose of the food services program is to provide nutritious, attractive meals to the students. The district participated in the National School Lunch program, the Especially Needy Breakfast program and the After School Feeding program.

<b>Deferred Maintenance Fund 2017/2018</b>	
Beginning Balance	\$4,310,000
Income, Transfer & Other Source	11,954,880
Expenditures	16,264,880
<b>Ending Balance</b>	<b>\$0</b>

**DEFERRED MAINTENANCE FUND**

This fund is used to account for expenditures related to the District's Deferred Maintenance plan. The revenue is a transfer from the General Fund of LCFF Sources. The expenditures in this fund are for major repairs or replacements.

<b>Special Reserve Fund for Postemployment Benefits 2017/2018</b>	
Beginning Balance	\$1,466,766
Income, Transfer & Other Source	11,000
Expenditures	0
<b>Ending Balance</b>	<b>\$1,477,766</b>

**SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS**

This fund is used to account for amounts the District has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure.

<b>Building Fund 2017/2018</b>	
Beginning Balance	\$7,999,492
Income, Transfer & Other Source	435,579
Expenditures	1,629,876
<b>Ending Balance</b>	<b>\$6,805,195</b>

#### **BUILDING FUND**

This fund is used to account for the proceeds and expenditures from the sale of the bonds and the purchase of certificates of participations (COP). Expenditures in this fund are for the repayment of the 2007 COP.

<b>Capital Facilities Fund - Developer Fees 2017/2018</b>	
Beginning Balance	\$4,418,672
Income, Transfer & Other Source	1,075,500
Expenditures	5,494,172
<b>Ending Balance</b>	<b>\$0</b>

#### **CAPITAL FACILITIES FUND - DEVELOPER FEES**

This fund is used to account for money received from fees levied on developers. Interest earned in the Capital Facilities fund is restricted. Expenditures in this fund are restricted to the purposes specified by the Government Code or to the items specified in agreements with local developers.

<b>County School Facilities Fund 2017/2018</b>	
Beginning Balance	\$14,050,509
Income, Transfer & Other Source	12,035,870
Expenditures	26,086,379
<b>Ending Balance</b>	<b>\$0</b>

#### **COUNTY SCHOOL FACILITIES FUND**

This fund is used to receive apportionments from the State Allocation Board for new school facility construction and modernization projects. Expenditures for this fund are for authorized State Allocation Board projects.

<b>Special Reserve Fund for Capital Outlay Projects 2017/2018</b>	
Beginning Balance	\$16,579,484
Income, Transfer & Other Source	347,697
Expenditures	1,643,873
<b>Ending Balance</b>	<b>\$15,283,308</b>

#### **SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

This fund is used to account for the proceeds from the sale of real property and the accumulation of general fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to be in another fund. Under current law, these funds must be used for capital outlay purposes. The ending fund balance currently holds two QZAB repayment accounts.

**TWIN RIVERS UNIFIED SCHOOL DISTRICT  
FISCAL SERVICES**

**2017/18 BUDGET ADOPTION RESERVES**

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

Education Code Section 42127(a)(2)(B) requires the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

	2017/18	2018/19	2019/20
Total General Fund Exp. & Other Uses (Fund 01)	\$ 312,647,750	\$ 329,528,318	\$ 322,343,259
Minimum Reserve requirement 3%	\$ 9,379,433	\$ 9,885,850	\$ 9,670,298
General Fund Ending Fund Balance (Fund 01)	\$ 30,049,696	\$ 16,766,776	\$ 12,586,033
Special Reserve Fund Ending Fund Balance (Fund 17)	\$ -	\$ -	\$ -
Total Ending Fund Balances	\$ 30,049,696	\$ 16,766,776	\$ 12,586,033
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)	\$ 684,096	\$ 684,096	\$ 684,096
Restricted	\$ -	\$ -	\$ -
Committed	\$ -	\$ -	\$ -
Assigned	\$ 18,997,848	\$ 6,178,223	\$ 6,178,223
Reserve for economic uncertainties	\$ 10,367,752	\$ 9,904,457	\$ 5,723,714
Unassigned/Unappropriated	\$ -	\$ -	\$ -
Subtotal Assigned & Unassigned/Unappropriated	\$ 29,365,600	\$ 16,082,680	\$ 11,901,937
Total Components of ending balance	\$ 30,049,696	\$ 16,766,776	\$ 12,586,033
Assigned & Unassigned/Unappropriated balances above the minimum reserve requirement	\$ 19,986,167	\$ 6,196,830	\$ 2,231,639

Statement of Reasons				
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:				
Fund	Descriptions	2017/18 Amount	2018/19 Amount	2019/20 Amount
01	TRUE, Mngmnt, Conf. & Police 16/17 Negotiations	\$ 7,984,107	\$ 6,178,223	\$ 6,178,223
01	Site Base Allocation one-time carryover	\$ 1,533,786		
01	Police Supplemental one-time carryover	\$ 70,000		
01	Larchmont Preschool one-time carryover	\$ 150,000		
01	Regional Occupational Program (ROP) one-time carryover	\$ 703,867		
01	Art & Music one-time carryover	\$ 300,547		
01	Gifted and Talented (GATE) one-time carryover	\$ 45,620		
01	Instructional Materials one-time carryover	\$ 3,312,979		
01	CELDT Testing one-time carryover	\$ 116,162		
01	Charter Block one-time carryover	\$ 189,499		
01	JPA Purchasing Dept. one-time carryover	\$ 2,800		
01	16/17 Supplemental/Concentration one-time carryover - Charters	\$ 577,136		
01	16/17 Supplemental/Concentration one-time carryover - EL	\$ 700,000		
01	16/17 Supplemental/Concentration one-time carryover - Summer Programs	\$ 2,344,751		
01	16/17 Supplemental/Concentration one-time carryover - software	\$ 816,594		
01	Pupil Testing one-time carryover	\$ 150,000		
01	Board Policy - Fund Balance reserve of one month of general fund payroll expenditures (\$15 million), or 6% of general fund expenditures	\$ 988,319	\$ 18,607	
Total of Substantiated Needs		\$ 19,986,167	\$ 6,196,830	\$ 6,178,223
Remaining Unsubstantiated Balance		\$ -	\$ -	\$ (3,946,584)

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: 5115 Dudley Blvd, McClellan, CA  
Date: June 14, 2017

Place: 5115 Dudley Blvd. McClellan, CA  
Date: June 20, 2017  
Time: 07:00 PM

Adoption Date: June 27, 2017

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

Contact person for additional information on the budget reports:

Name: Kate Ingersoll

Telephone: 916-566-1702

Title: Executive Director Fiscal Services

E-mail: kate.ingersoll@twinriversusd.org

### Criteria and Standards Review Summary

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 27, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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:  
Schools Insurance Authority

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

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

Date of Meeting: Jun 27, 2017

For additional information on this certification, please contact:

Name: Kate Ingersoll

Title: Executive Director Fiscal Services

Telephone: 916-566-1702

E-mail: kate.ingersoll@twinriversusd.org

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	255,708,224.00	0.00	255,708,224.00	261,337,385.00	0.00	261,337,385.00	2.2%
2) Federal Revenue		8100-8299	47,336.00	30,254,801.00	30,302,137.00	0.00	20,457,317.00	20,457,317.00	-32.5%
3) Other State Revenue		8300-8599	9,876,356.00	19,759,249.00	29,635,605.00	4,606,544.00	7,697,416.00	12,303,960.00	-58.5%
4) Other Local Revenue		8600-8799	3,408,073.00	15,428,569.00	18,836,642.00	2,980,144.00	9,777,239.00	12,757,383.00	-32.3%
5) TOTAL, REVENUES			269,039,989.00	65,442,619.00	334,482,608.00	268,924,073.00	37,931,972.00	306,856,045.00	-8.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	106,039,849.00	28,603,256.00	134,643,105.00	111,073,397.00	25,851,361.00	136,924,758.00	1.7%
2) Classified Salaries		2000-2999	35,286,673.00	11,606,281.00	46,892,954.00	37,675,723.00	11,902,954.00	49,578,677.00	5.7%
3) Employee Benefits		3000-3999	41,543,456.00	21,471,595.00	63,015,051.00	46,126,646.00	11,787,529.00	57,914,175.00	-8.1%
4) Books and Supplies		4000-4999	13,937,123.32	13,451,747.04	27,388,870.36	8,754,508.00	4,490,189.00	13,244,697.00	-51.6%
5) Services and Other Operating Expenditures		5000-5999	27,722,560.00	19,760,008.00	47,482,568.00	26,933,874.00	13,719,260.00	40,653,134.00	-14.4%
6) Capital Outlay		6000-6999	2,261,657.68	5,849,465.00	8,111,122.68	2,228,486.00	241,722.00	2,470,208.00	-69.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,332,616.00	1,167,138.00	3,499,754.00	1,626,128.00	1,730,503.00	3,356,631.00	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,371,580.00)	2,941,392.00	(1,430,188.00)	(3,389,391.00)	1,894,861.00	(1,494,530.00)	4.5%
9) TOTAL, EXPENDITURES			224,752,355.00	104,850,882.04	329,603,237.04	231,029,371.00	71,618,379.00	302,647,750.00	-8.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			44,287,634.00	(39,408,263.04)	4,879,370.96	37,894,702.00	(33,686,407.00)	4,208,295.00	-13.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,319,826.00	0.00	12,319,826.00	10,000,000.00	0.00	10,000,000.00	-18.8%
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	(31,162,874.00)	31,162,874.00	0.00	(33,627,997.00)	33,627,997.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,482,700.00)	31,162,874.00	(12,319,826.00)	(43,627,997.00)	33,627,997.00	(10,000,000.00)	-18.8%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	76,924,400.68	(25,179,940.38)	51,744,460.30				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	110,406.77	7,719.48	118,126.25				
c) in Revolving Fund		9130	105,000.00	0.00	105,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	576,580.96	59,024.75	635,605.71				
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	579,096.58	0.00	579,096.58				
7) Prepaid Expenditures		9330	3,520.00	0.00	3,520.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			78,299,004.99	(25,113,196.15)	53,185,808.84				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	9,481,953.41	18,807.52	9,500,760.93				
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			9,481,953.41	18,807.52	9,500,760.93				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			68,817,051.58	(25,132,003.67)	43,685,047.91				

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>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	190,769,918.00	0.00	190,769,918.00	198,316,976.00	0.00	198,316,976.00	4.0%
Education Protection Account State Aid - Current Year		8012	36,641,820.00	0.00	36,641,820.00	34,690,722.00	0.00	34,690,722.00	-5.3%
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	320,000.00	0.00	320,000.00	300,000.00	0.00	300,000.00	-6.3%
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	27,099,900.00	0.00	27,099,900.00	27,000,000.00	0.00	27,000,000.00	-0.4%
Unsecured Roll Taxes		8042	1,000,000.00	0.00	1,000,000.00	845,000.00	0.00	845,000.00	-15.5%
Prior Years' Taxes		8043	350,000.00	0.00	350,000.00	300,000.00	0.00	300,000.00	-14.3%
Supplemental Taxes		8044	750,000.00	0.00	750,000.00	750,000.00	0.00	750,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,800,000.00	0.00	6,800,000.00	7,405,000.00	0.00	7,405,000.00	8.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	200,100.00	0.00	200,100.00	0.00	0.00	0.00	-100.0%
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%
<b>Subtotal, LCFF Sources</b>			<b>263,931,738.00</b>	<b>0.00</b>	<b>263,931,738.00</b>	<b>269,607,698.00</b>	<b>0.00</b>	<b>269,607,698.00</b>	<b>2.2%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,896,380.00)		(1,896,380.00)	(1,896,380.00)		(1,896,380.00)	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	(6,327,134.00)	0.00	(6,327,134.00)	(6,373,933.00)	0.00	(6,373,933.00)	0.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>255,708,224.00</b>	<b>0.00</b>	<b>255,708,224.00</b>	<b>261,337,385.00</b>	<b>0.00</b>	<b>261,337,385.00</b>	<b>2.2%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,944,140.00	4,944,140.00	0.00	4,935,509.00	4,935,509.00	-0.2%
Special Education Discretionary Grants		8182	0.00	920,872.00	920,872.00	0.00	918,106.00	918,106.00	-0.3%
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		18,466,008.00	18,466,008.00		11,247,327.00	11,247,327.00	-39.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		3,409,159.00	3,409,159.00		1,518,412.00	1,518,412.00	-55.5%
Title III, Part A, Immigrant Education Program	4201	8290		74,313.00	74,313.00		37,316.00	37,316.00	-49.8%

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		1,479,395.00	1,479,395.00			944,970.00	944,970.00	-36.1%
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		8,698.00	8,698.00			0.00	0.00	-100.0%
Other NCLB / Every Student Succeeds Act										
Career and Technical Education	3500-3599	8290		411,203.00	411,203.00			330,677.00	330,677.00	-19.6%
All Other Federal Revenue	All Other	8290	47,336.00	541,013.00	588,349.00	0.00		525,000.00	525,000.00	-10.8%
<b>TOTAL, FEDERAL REVENUE</b>			47,336.00	30,254,801.00	30,302,137.00	0.00		20,457,317.00	20,457,317.00	-32.5%
<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	0.00	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								
Mandated Costs Reimbursements		8550	6,159,784.00	0.00	6,159,784.00	835,058.00		0.00	835,058.00	-86.4%
Lottery - Unrestricted and Instructional Materials		8560	3,612,840.00	1,058,046.00	4,670,886.00	3,711,744.00		1,159,920.00	4,871,664.00	4.3%
Tax Relief Subventions Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,138,269.00	4,138,269.00			3,901,637.00	3,901,637.00	-5.7%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		366,816.00	366,816.00			198,764.00	198,764.00	-45.8%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,438,161.00	1,438,161.00			957,440.00	957,440.00	-33.4%
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	103,732.00	12,757,957.00	12,861,689.00	59,742.00		1,479,655.00	1,539,397.00	-88.0%
<b>TOTAL, OTHER STATE REVENUE</b>			9,876,356.00	19,759,249.00	29,635,605.00	4,606,544.00		7,697,416.00	12,303,960.00	-58.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
<b>OTHER LOCAL REVENUE</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		8650	153,770.00	0.00	153,770.00	95,000.00	0.00	95,000.00	-38.2%
Leases and Rentals		8660	75,000.00	0.00	75,000.00	100,000.00	0.00	100,000.00	33.3%
Interest									
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	147,000.00	0.00	147,000.00	0.00	0.00	0.00	-100.0%
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	3,600.00	-99.9%
All Other Local Revenue		8699	137,640.00	5,573,610.00	5,711,250.00	3,600.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	360,768.00	-45.5%
All Other Transfers In		8781-8783	662,480.00	0.00	662,480.00	360,768.00	0.00		
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		9,854,959.00	9,854,959.00		9,777,239.00	9,777,239.00	-0.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
RQC/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	2,232,183.00	0.00	2,232,183.00	2,420,776.00	0.00	2,420,776.00	8.4%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,408,073.00	15,428,569.00	18,836,642.00	2,980,144.00	9,777,239.00	12,757,383.00	-32.3%
<b>TOTAL, REVENUES</b>			269,039,989.00	65,442,619.00	334,482,608.00	268,924,073.00	37,931,972.00	306,856,045.00	-8.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	87,503,382.00	22,189,044.00	109,692,426.00	91,900,141.00	19,507,626.00	111,407,767.00	1.6%
Certificated Pupil Support Salaries		1200	5,603,307.00	4,660,283.00	10,263,590.00	5,719,381.00	4,823,364.00	10,542,745.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	12,536,085.00	858,088.00	13,394,173.00	13,087,826.00	696,444.00	13,784,270.00	2.9%
Other Certificated Salaries		1900	397,075.00	895,841.00	1,292,916.00	366,049.00	823,927.00	1,189,976.00	-8.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>106,039,849.00</b>	<b>28,603,256.00</b>	<b>134,643,105.00</b>	<b>111,073,397.00</b>	<b>25,851,361.00</b>	<b>136,924,758.00</b>	<b>1.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,629,281.00	5,786,310.00	7,415,591.00	1,616,467.00	6,264,340.00	7,880,807.00	6.3%
Classified Support Salaries		2200	13,658,102.00	3,446,143.00	17,104,245.00	14,912,675.00	3,516,494.00	18,429,169.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	4,684,176.00	480,842.00	5,165,018.00	4,916,339.00	475,812.00	5,392,151.00	4.4%
Clerical, Technical and Office Salaries		2400	13,869,562.00	1,299,167.00	15,168,749.00	14,638,959.00	1,189,858.00	15,827,817.00	4.3%
Other Classified Salaries		2900	1,445,532.00	593,819.00	2,039,351.00	1,591,283.00	457,450.00	2,048,733.00	0.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>35,286,673.00</b>	<b>11,606,261.00</b>	<b>46,892,954.00</b>	<b>37,675,723.00</b>	<b>11,902,954.00</b>	<b>49,578,677.00</b>	<b>5.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	12,976,135.00	13,695,764.00	26,671,899.00	15,126,502.00	3,619,066.00	18,745,568.00	-29.7%
PERS		3201-3202	4,944,882.00	1,586,633.00	6,531,515.00	5,847,402.00	1,841,502.00	7,688,904.00	17.7%
OASDI/Medicare/Alternative		3301-3302	4,054,421.00	1,295,458.00	5,349,879.00	4,201,244.00	1,264,760.00	5,466,004.00	2.2%
Health and Welfare Benefits		3401-3402	15,907,795.00	4,271,811.00	20,179,606.00	16,136,341.00	4,379,968.00	20,516,309.00	1.7%
Unemployment Insurance		3501-3502	130,636.00	20,724.00	151,360.00	132,601.00	18,810.00	151,411.00	0.0%
Workers' Compensation		3601-3602	2,433,401.00	708,673.00	3,142,074.00	2,416,728.00	634,211.00	3,050,939.00	-2.9%
OPEB, Allocated		3701-3702	1,607,100.00	0.00	1,607,100.00	1,500,000.00	0.00	1,500,000.00	-6.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(510,914.00)	(107,468.00)	(618,382.00)	765,828.00	29,212.00	795,040.00	-228.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>41,543,456.00</b>	<b>21,471,595.00</b>	<b>63,015,051.00</b>	<b>46,126,646.00</b>	<b>11,787,529.00</b>	<b>57,914,175.00</b>	<b>-8.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	7,077,935.00	5,591,364.00	12,669,299.00	2,209,607.00	1,250,042.00	3,459,649.00	-72.7%
Books and Other Reference Materials		4200	212,920.00	132,232.00	345,152.00	260,344.00	44,584.00	304,928.00	-11.7%
Materials and Supplies		4300	4,659,359.32	4,586,387.04	9,245,746.36	5,558,213.00	2,779,401.00	8,337,614.00	-9.8%
Noncapitalized Equipment		4400	1,986,909.00	3,141,764.00	5,128,673.00	726,344.00	416,162.00	1,142,506.00	-77.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>13,937,123.32</b>	<b>13,451,747.04</b>	<b>27,388,870.36</b>	<b>8,754,508.00</b>	<b>4,490,189.00</b>	<b>13,244,697.00</b>	<b>-51.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	146,195.00	8,252,365.00	8,398,560.00	76,000.00	7,419,883.00	7,495,883.00	-10.7%
Travel and Conferences		5200	888,933.00	1,107,940.00	1,996,873.00	876,277.00	415,781.00	1,292,058.00	-35.3%
Dues and Memberships		5300	81,279.00	143,223.00	224,502.00	62,865.00	73,913.00	136,778.00	-39.1%
Insurance		5400 - 5450	2,482,307.00	0.00	2,482,307.00	2,293,795.00	0.00	2,293,795.00	-7.6%
Operations and Housekeeping Services		5500	6,552,064.00	0.00	6,552,064.00	6,692,484.00	0.00	6,692,484.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,790,614.00	1,476,267.00	4,266,881.00	2,501,247.00	1,437,203.00	3,938,450.00	-7.7%
Transfers of Direct Costs		5710	(427,806.00)	427,806.00	0.00	(339,292.00)	339,292.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(106,342.00)	3,805.00	(102,537.00)	(101,375.00)	750.00	(100,625.00)	-1.9%
Professional/Consulting Services and Operating Expenditures		5800	13,962,999.00	8,338,816.00	22,301,815.00	13,722,312.00	4,022,009.00	17,744,321.00	-20.4%
Communications		5900	1,352,297.00	9,786.00	1,362,083.00	1,149,561.00	10,429.00	1,159,990.00	-14.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,722,560.00</b>	<b>19,760,008.00</b>	<b>47,482,568.00</b>	<b>26,933,874.00</b>	<b>13,719,260.00</b>	<b>40,653,134.00</b>	<b>-14.4%</b>

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>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	213,930.00	0.00	213,930.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	383,377.68	150,000.00	533,377.68	307,463.00	0.00	307,463.00	-42.4%
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	1,648,863.00	5,603,248.00	7,252,111.00	1,888,106.00	241,722.00	2,129,828.00	-70.6%
Equipment Replacement		6500	15,487.00	96,217.00	111,704.00	32,917.00	0.00	32,917.00	-70.5%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,261,657.68</b>	<b>5,849,465.00</b>	<b>8,111,122.68</b>	<b>2,228,486.00</b>	<b>241,722.00</b>	<b>2,470,208.00</b>	<b>-69.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	45,000.00	0.00	45,000.00	0.00	60,000.00	60,000.00	33.3%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	630,968.00	760,000.00	1,390,968.00	47,500.00	1,263,365.00	1,310,865.00	-5.8%
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	407,138.00	407,138.00	0.00	407,138.00	407,138.00	0.0%
Debt Service									
Debt Service - Interest		7438	113,479.00	0.00	113,479.00	70,783.00	0.00	70,783.00	-37.6%
Other Debt Service - Principal		7439	1,543,169.00	0.00	1,543,169.00	1,507,845.00	0.00	1,507,845.00	-2.3%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,332,616.00</b>	<b>1,167,138.00</b>	<b>3,499,754.00</b>	<b>1,628,128.00</b>	<b>1,730,503.00</b>	<b>3,356,631.00</b>	<b>-4.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,941,392.00)	2,941,392.00	0.00	(1,894,861.00)	1,894,861.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,430,188.00)	0.00	(1,430,188.00)	(1,494,530.00)	0.00	(1,494,530.00)	4.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(4,371,580.00)</b>	<b>2,941,392.00</b>	<b>(1,430,188.00)</b>	<b>(3,389,391.00)</b>	<b>1,894,861.00</b>	<b>(1,494,530.00)</b>	<b>4.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>224,752,355.00</b>	<b>104,850,882.04</b>	<b>329,603,237.04</b>	<b>231,029,371.00</b>	<b>71,618,379.00</b>	<b>302,647,750.00</b>	<b>-8.2%</b>

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>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	12,319,826.00	0.00	12,319,826.00	10,000,000.00	0.00	10,000,000.00	-18.8%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			12,319,826.00	0.00	12,319,826.00	10,000,000.00	0.00	10,000,000.00	-18.8%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(31,162,874.00)	31,162,874.00	0.00	(33,627,997.00)	33,627,997.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(31,162,874.00)	31,162,874.00	0.00	(33,627,997.00)	33,627,997.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(43,482,700.00)	31,162,874.00	(12,319,826.00)	(43,627,997.00)	33,627,997.00	(10,000,000.00)	-18.8%

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	255,708,224.00	0.00	255,708,224.00	261,337,385.00	0.00	261,337,385.00	2.2%
2) Federal Revenue		8100-8299	47,336.00	30,254,801.00	30,302,137.00	0.00	20,457,317.00	20,457,317.00	-32.5%
3) Other State Revenue		8300-8599	9,876,356.00	19,759,249.00	29,635,605.00	4,606,544.00	7,697,416.00	12,303,960.00	-58.5%
4) Other Local Revenue		8600-8799	3,408,073.00	15,428,569.00	18,836,642.00	2,980,144.00	9,777,239.00	12,757,383.00	-32.3%
5) TOTAL, REVENUES			269,039,989.00	65,442,619.00	334,482,608.00	268,924,073.00	37,931,972.00	306,856,045.00	-8.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		127,512,193.00	70,853,851.00	198,366,044.00	132,885,280.00	47,428,643.00	180,313,923.00	-9.1%
2) Instruction - Related Services	2000-2999		30,953,010.00	6,933,328.04	37,886,338.04	32,033,671.00	4,421,226.00	36,454,897.00	-3.8%
3) Pupil Services	3000-3999		20,769,930.00	14,526,533.00	35,296,463.00	20,071,210.00	7,283,773.00	27,354,983.00	-22.5%
4) Ancillary Services	4000-4999		3,712,435.00	105,269.00	3,817,704.00	4,721,721.00	73,385.00	4,795,106.00	25.6%
5) Community Services	5000-5999		0.00	32,541.00	32,541.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		17,441,143.32	3,128,159.00	20,569,302.32	17,698,245.00	1,999,861.00	19,698,106.00	-4.2%
8) Plant Services	8000-8999		22,031,027.68	8,104,063.00	30,135,090.68	21,993,116.00	8,680,988.00	30,674,104.00	1.8%
9) Other Outgo	9000-9999	Except 7600-7699	2,332,616.00	1,167,138.00	3,499,754.00	1,628,128.00	1,730,503.00	3,356,631.00	-4.1%
10) TOTAL, EXPENDITURES			224,752,355.00	104,850,882.04	329,603,237.04	231,029,371.00	71,818,379.00	302,647,750.00	-8.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			44,287,634.00	(39,408,263.04)	4,879,370.96	37,894,702.00	(33,686,407.00)	4,208,295.00	-13.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,319,826.00	0.00	12,319,826.00	10,000,000.00	0.00	10,000,000.00	-18.8%
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	(31,162,874.00)	31,162,874.00	0.00	(33,627,997.00)	33,627,997.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,482,700.00)	31,162,874.00	(12,319,826.00)	(43,627,997.00)	33,627,997.00	(10,000,000.00)	-18.8%



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)	
Pupil Testing C/O	0000	9780	150,000.00		150,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	16,097,526.59	0.00	16,097,526.59	10,367,751.79	0.00	10,367,751.79	-35.6%
Unassigned/Unappropriated Amount		9790	1.09	(1.09)	0.00	1.47	(1.47)	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
5640	Medi-Cal Billing Option	0.44	0.44
6512	Special Ed: Mental Health Services	58,409.62	0.00
9010	Other Restricted Local	0.38	0.38
Total, Restricted Balance		58,410.44	0.82

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)	22,650.00	22,650.00	22,650.00	22,600.00	22,600.00	22,600.00
<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>	22,650.00	22,650.00	22,650.00	22,600.00	22,600.00	22,600.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	95.00	95.00	95.00	95.00	95.00	95.00
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 A5a through A5f)</b>	95.00	95.00	95.00	95.00	95.00	95.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	22,745.00	22,745.00	22,745.00	22,695.00	22,695.00	22,695.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. 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>						
<b>1. Total Charter School Regular ADA</b>	2,051.00	2,051.00	2,051.00	2,051.00	2,051.00	2,051.00
<b>2. Charter School 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, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School 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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	2,051.00	2,051.00	2,051.00	2,051.00	2,051.00	2,051.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School 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, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School 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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	2,051.00	2,051.00	2,051.00	2,051.00	2,051.00	2,051.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
<b>A. BEGINNING CASH</b>			44,018,088.00	29,845,088.00	21,284,156.00	23,498,419.00	20,235,314.00	15,473,884.00	26,318,292.00	46,906,794.00
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		9,915,849.00	9,915,849.00	26,521,209.00	17,848,528.00	17,848,528.00	26,521,209.00	17,848,528.00	17,848,528.00
Property Taxes	8020-8079			6,440.00	18,362.00	3,703.00	473,355.00	108,530.00	23,226,421.00	
Miscellaneous Funds	8080-8099			(99,974.00)	(1,122,069.00)	(553,275.00)	(550,101.00)	(453,275.00)	(453,086.00)	(453,275.00)
Federal Revenue	8100-8299		445,647.00	3,718,190.00	(2,958,018.00)	46,217.00	50,363.00	7,049,497.00	18,213.00	222,758.00
Other State Revenue	8300-8599		1,061,439.00	367,385.00	(301,289.00)	649,653.00	777,551.00	1,142,908.00	1,336,716.00	78,055.00
Other Local Revenue	8600-8799		413,057.00	817,327.00	826,100.00	1,894,642.00	980,187.00	946,673.00	1,091,876.00	1,395,426.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			11,835,992.00	14,725,217.00	22,984,295.00	19,889,468.00	19,579,883.00	35,315,542.00	43,068,668.00	19,091,492.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		1,125,749.00	11,511,421.00	12,356,372.00	11,445,085.00	11,665,829.00	12,022,398.00	11,305,988.00	11,246,451.00
Classified Salaries	2000-2999		2,316,116.00	4,113,202.00	3,951,390.00	4,007,628.00	4,014,132.00	4,152,176.00	3,822,062.00	3,934,836.00
Employee Benefits	3000-3999		1,067,187.00	4,413,096.00	4,607,776.00	4,387,897.00	4,544,023.00	4,476,581.00	4,398,518.00	4,410,235.00
Books and Supplies	4000-4999		218,552.00	885,780.00	1,072,853.00	549,472.00	464,455.00	434,495.00	520,103.00	513,109.00
Services	5000-5999		2,243,110.00	1,858,820.00	1,825,694.00	2,783,218.00	3,570,387.00	2,799,242.00	2,413,786.00	4,292,749.00
Capital Outlay	6000-6599			76,008.00	33,297.00	20,209.00	43,793.00	125,739.00	58,012.00	29,542.00
Other Outgo	7000-7499		38,278.00	427,822.00	22,650.00	(40,936.00)	38,694.00	460,503.00	(38,303.00)	21,570.00
Interfund Transfers Out	7600-7629				10,000,000.00					
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			7,008,992.00	23,286,149.00	33,870,032.00	23,152,573.00	24,341,313.00	24,471,134.00	22,480,166.00	24,448,492.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199				14,500,000.00					
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>			0.00	0.00	0.00	14,500,000.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		19,000,000.00							
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650				1,400,000.00					
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>			0.00	19,000,000.00	0.00	1,400,000.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
<b>TOTAL BALANCE SHEET ITEMS</b>			0.00	(19,000,000.00)	0.00	13,100,000.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(14,173,000.00)	(8,560,932.00)	2,214,263.00	(3,263,105.00)	(4,761,430.00)	10,844,408.00	20,588,502.00	(5,357,000.00)
<b>F. ENDING CASH (A + E)</b>			29,845,088.00	21,284,156.00	23,498,419.00	20,235,314.00	15,473,884.00	26,318,292.00	46,906,794.00	41,549,794.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
<b>A. BEGINNING CASH</b>		41,549,794.00	48,510,492.00	42,480,975.00	49,173,974.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment								233,007,698.00	233,007,698.00
Property Taxes		8010-8019 26,521,209.00	17,848,528.00	17,848,528.00	26,521,205.00			36,600,000.00	36,600,000.00
Miscellaneous Funds		8020-8079	330,541.00	14,660,082.00	(2,227,434.00)			(8,270,313.00)	(8,270,313.00)
Federal Revenue		8080-8099 (995,783.00)	(493,350.00)	(490,932.00)	(2,605,193.00)			1,000,000.00	1,000,000.00
Other State Revenue		8100-8299 3,705,097.00	350,595.00	214,015.00	5,594,743.00	1,000,000.00	1,000,000.00	20,457,317.00	20,457,317.00
Other Local Revenue		8300-8599 439,882.00	1,011,848.00	34,471.00	4,705,341.00	1,000,000.00		12,303,960.00	12,303,960.00
Interfund Transfers In		8600-8799 1,084,823.00	1,344,177.00	1,463,095.00	0.00	500,000.00	0.00	12,757,383.00	12,757,383.00
All Other Financing Sources		8910-8929						0.00	0.00
All Other Financing Sources		8930-8979						0.00	0.00
<b>TOTAL RECEIPTS</b>		30,755,228.00	20,392,339.00	33,729,259.00	31,988,662.00	2,500,000.00	1,000,000.00	306,856,045.00	306,856,045.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		1000-1999 11,562,676.00	11,818,380.00	11,878,229.00	14,186,180.00	2,000,000.00	2,800,000.00	136,924,758.00	136,924,758.00
Classified Salaries		2000-2999 4,169,980.00	4,030,816.00	4,706,454.00	5,159,885.00	400,000.00	800,000.00	49,578,677.00	49,578,677.00
Employee Benefits		3000-3999 4,445,653.00	4,587,393.00	4,674,058.00	10,401,758.00	500,000.00	1,000,000.00	57,914,175.00	57,914,175.00
Books and Supplies		4000-4999 462,091.00	1,224,193.00	1,097,586.00	4,802,008.00	500,000.00	500,000.00	13,244,697.00	13,244,697.00
Services		5000-5999 2,950,374.00	3,810,131.00	2,819,201.00	5,636,422.00	2,000,000.00	1,650,000.00	40,653,134.00	40,653,134.00
Capital Outlay		6000-6599 169,762.00	488,533.00	1,425,313.00				2,470,208.00	2,470,208.00
Other Outgo		7000-7499 33,994.00	462,410.00	435,419.00				1,862,101.00	1,862,101.00
Interfund Transfers Out		7600-7629						10,000,000.00	10,000,000.00
All Other Financing Uses		7630-7699						0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		23,794,530.00	26,421,856.00	27,036,260.00	40,186,253.00	5,400,000.00	6,750,000.00	312,647,750.00	312,647,750.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury		9111-9199				(2,500,000.00)		12,000,000.00	
Accounts Receivable		9200-9299						0.00	
Due From Other Funds		9310						0.00	
Stores		9320						0.00	
Prepaid Expenditures		9330						0.00	
Other Current Assets		9340						0.00	
Deferred Outflows of Resources		9490				0.00		0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	(2,500,000.00)	0.00	12,000,000.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable		9500-9599				(5,400,000.00)		13,600,000.00	
Due To Other Funds		9610						0.00	
Current Loans		9640						0.00	
Unearned Revenues		9650				(1,400,000.00)		0.00	
Deferred Inflows of Resources		9690						0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	(1,400,000.00)	(5,400,000.00)	0.00	13,600,000.00	
<u>Nonoperating</u>									
Suspense Clearing		9910						0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	1,400,000.00	2,900,000.00	0.00	(1,600,000.00)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		6,960,698.00	(6,029,517.00)	6,692,999.00	(6,797,591.00)	0.00	(5,750,000.00)	(7,391,705.00)	(5,791,705.00)
<b>F. ENDING CASH (A + E)</b>		48,510,492.00	42,480,975.00	49,173,974.00	42,376,383.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								36,626,383.00	

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	136,924,758.00	301	407,349.00	303	136,517,409.00	305	3,526,348.00		307	132,991,061.00	309
2000 - Classified Salaries	49,578,677.00	311	0.00	313	49,578,677.00	315	5,398,073.00		317	44,180,604.00	319
3000 - Employee Benefits	57,914,175.00	321	1,608,693.00	323	56,305,482.00	325	3,263,570.00		327	53,041,912.00	329
4000 - Books, Supplies Equip Replace. (6500)	13,277,614.00	331	0.00	333	13,277,614.00	335	2,234,537.00		337	11,043,077.00	339
5000 - Services... & 7300 - Indirect Costs	39,158,604.00	341	0.00	343	39,158,604.00	345	8,219,044.00		347	30,939,560.00	349
<b>TOTAL</b>					<b>294,837,786.00</b>	<b>365</b>			<b>TOTAL</b>	<b>272,196,214.00</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	396
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			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.			55.27%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.27%
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).	272,196,214.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

**TWIN RIVERS UNIFIED SCHOOL DISTRICT  
FISCAL SERVICES**

**2017/2018  
ADOPTED BUDGET  
MULTIYEAR PROJECTION ASSUMPTIONS  
FOR 2018/2019 AND 2019/2020**

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**GENERAL FUND – UNRESTRICTED**

**REVENUE ASSUMPTIONS**

For the 2018/2019 projection year, our District Local Control Funding Formula (LCFF) includes a 2.50% COLA, 39.03% Gap funding and no change to ADA (Average Daily Attendance). The projection for 2019/2020 includes a 2.352% COLA, 41.51% GAP funding and no change to ADA. The unduplicated percentage for both years are:

- Twin Rivers – 87.40%
- Creative Connections Arts Academy – 67.67%
- Smythe Academy of Arts & Science – 91.79%
- Westside Preparatory – 74.16%

No Federal Revenues are projected.

Other State Revenues includes Lottery and the Mandate Cost Block Grant (MBG). One-time Mandated Cost/Discretionary funds of \$4.2 million are included in 2018/2019; there is no offsetting expenditure for the one-time revenue. The remaining revenue sources remain at the 2017/2018 rates for both projection years.

Other Local Revenues includes a reduction of \$151 thousand in 2018/2019 and an additional reduction of another \$151 thousand in 2019/2020 to the Regional Occupational Program funding from SCOE. The funding from SCOE will continue to decrease until it is zero; anticipated for the year 2020/2021. The next largest revenue source is the MOUs with Heritage Peak Charter, Highlands Community Charter and Gateway Community Charters for administrative and other support services from Twin Rivers.

Contributions within Other Financing Sources are not projected to increase in either of the projection years. Any increase in costs for step and column salaries of positions in the Special Education and Routine Restricted Maintenance Account (RRMA) programs that are in the restricted part of the General Fund will be covered by reductions to other areas within each of the programs.

**EXPENDITURE ASSUMPTIONS**

The district proposed 2016/2017 on-going negotiations cost for TRUE, management confidential and police is include in the multiyear projects. The 2016/2017 cost (which includes one-time & on-going costs) is reserved in the ending fund balance. CSEA 2016/2017 negotiations were Board approved in May 2017 and are in the 2017/2018 Adopted budget.

Certificated Salaries include a 1.2% increase for step/column in both projection years. There is no salary schedule increase for either projection year.

Classified Salaries include a 2.4% increase for step in both projection years. There is no salary schedule increase for either projection year.

Except for the increase to STRS and PERS, all other statutory benefit rates are unchanged in both projection years. STRS statutory rate increases started in 2014/15 and increase an additional 1.85% each year until 2020/21; 19.10% employer contribution in 2020/21. PERS estimated increases vary year to year with a final estimate of 23.80% for 2020/21 (2.569% increase in 2018/2019 and 2.70% increase in 2019/2020). STRS and PERS increase costs in 2019/2020 over 2014/2015 is estimated to be \$14.3 million. Benefit amounts are adjusted for the changes in salaries as indicated above.

Books and Supplies for 2018/2019 include \$5.5 million of the one-time 2017/2018 ending fund balance carryover. The one-time carryover increase is removed in 2019/2020.

Services and Other Operating for 2018/2019 include \$5 million of the one-time 2017/2018 ending fund balance carryover. The one-time carryover increase is removed in 2019/2020.

Capital Outlay and Other Outgo expenditures remain unchanged in the projection years.

Direct Support/Indirect Cost's remain unchanged in the projection years.

In 2018/2019, for Other Financing Uses, we must reduce our investment in high facility need projects by \$5 million in order to obtain the State required 3% reserve for economic uncertainties. A further reduction of \$2 million in 2019/2020 puts our reserve for economic uncertainties at 1.78%.

### **ENDING FUND BALANCE**

The General Fund expenditures are greater than the revenues by \$13.3 million in 2018/2019 (deficit spending). However, when the one-time program carryover funds of \$10.9 million are removed, we are deficit spending \$2.4 million due to the increase in employer STRS and PERS costs. We have enough of an ending fund balance to cover the deficit spending and our required 3% State reserve for economic uncertainties in 2018/2019. The 2019/2020 projection year reflects deficit spending of \$4.2 million; again due to the additional compounding employer STRS and PERS costs. We fall short by \$3.9 million to meet the State required 3% economic uncertainties. We will continue to monitor, analyze and evaluate the budget assumptions and projections to meet the required State reserves by 2019/2020. Additionally, the District continues to implement programs and philosophies to attract and retain students and increase student attendance.

The ending fund balances are categorized by the GASB 54 requirements.

#### **2018/2019:**

Nonspendable - \$684,096  
Restricted - \$0  
Assigned - \$6,178,223  
Economic Uncertainties - \$9,904,457  
Unassigned - \$0

#### **2019/2020:**

Nonspendable - \$684,096  
Restricted - \$0  
Assigned - \$6,178,223  
Economic Uncertainties - \$5,723,713  
Unassigned - \$0

## **GENERAL FUND – RESTRICTED**

### REVENUE ASSUMPTIONS

Federal, Other State and Other Local Revenues all remain unchanged in the projection years.

### EXPENDITURE ASSUMPTIONS

The district proposed 2016/2017 on-going negotiations cost for TRUE, management confidential and police is include in the multiyear projects. CSEA 2016/2017 negotiations were Board approved in May 2017 and are in the 2017/2018 Adopted budget.

Certificated Salaries increase by 1.2% for step/column in both projection years. There is no salary schedule increase included in the projection years.

Classified Salaries increase by 2.4% for step in both projection years. There is no salary schedule increase for either projection year.

Except for the increase to STRS and PERS, all other statutory benefit rates are unchanged in both projection years. STRS statutory rate increases started in 2014/15 and increase an additional 1.85% each year until 2020/21; 19.10% employer contribution in 2020/21. PERS estimated increases vary year to year with a final estimate of 23.80% for 2020/21 (2.569% increase in 2018/2019 and 2.70% increase in 2019/2020).

Books and Supplies remain unchanged in the projection years.

Services and Other Operating decrease by \$2.5 million in 2018/2019 to balance the programs due to step and column increases, STRS and PERS increases and 16/17 negotiation costs. In 2019/2020, a \$1.6 million decrease is reflected to balance the programs due to step and column increases and STRS and PERS increases.

All other expenditures are projected at the 2017/2018 levels in the projection years.

### ENDING FUND BALANCE

The multiyear projections reflect a balanced budget for the restricted programs.

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. LCFE/Revenue Limit Sources	8010-8099	261,337,385.00	2.04%	266,670,912.00	2.35%	272,945,856.00
2. Federal Revenues	8100-8299	20,457,317.00	0.00%	20,457,317.00	0.00%	20,457,317.00
3. Other State Revenues	8300-8599	12,303,960.00	34.19%	16,510,786.00	-25.48%	12,303,960.00
4. Other Local Revenues	8600-8799	12,757,383.00	-1.18%	12,606,383.00	-1.20%	12,455,383.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		306,856,045.00	3.06%	316,245,398.00	0.61%	318,162,516.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				136,924,758.00		142,888,061.21
b. Step & Column Adjustment				1,595,097.21		1,666,656.90
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,368,206.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	136,924,758.00	4.36%	142,888,061.21	1.17%	144,554,718.11
2. Classified Salaries						
a. Base Salaries				49,578,677.00		51,022,873.25
b. Step & Column Adjustment				1,177,888.25		1,212,548.95
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				266,308.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,578,677.00	2.91%	51,022,873.25	2.38%	52,235,422.20
3. Employee Benefits	3000-3999	57,914,175.00	11.22%	64,411,997.00	7.04%	68,943,946.00
4. Books and Supplies	4000-4999	13,244,697.00	41.63%	18,758,902.00	-31.19%	12,907,723.00
5. Services and Other Operating Expenditures	5000-5999	40,653,134.00	6.05%	43,114,176.00	-15.64%	36,369,141.00
6. Capital Outlay	6000-6999	2,470,208.00	0.00%	2,470,208.00	0.00%	2,470,208.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,356,631.00	0.00%	3,356,631.00	0.00%	3,356,631.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,494,530.00)	0.00%	(1,494,530.00)	0.00%	(1,494,530.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000,000.00	-50.00%	5,000,000.00	-40.00%	3,000,000.00
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)		312,647,750.00	5.40%	329,528,318.46	-2.18%	322,343,259.31
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(5,791,705.00)		(13,282,920.46)		(4,180,743.31)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		35,841,401.61		30,049,696.61		16,766,776.15
2. Ending Fund Balance (Sum lines C and D1)		30,049,696.61		16,766,776.15		12,586,032.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	684,096.00		684,096.00		684,096.00
b. Restricted	9740	0.82		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	18,997,848.00		6,178,223.00		6,178,223.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,367,751.79		9,904,457.15		5,723,713.84
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		30,049,696.61		16,766,776.15		12,586,032.84
(Line D3f must agree with line D2)						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,367,751.79		9,904,457.15		5,723,713.84
c. Unassigned/Unappropriated	9790	1.47		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.47)		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)		10,367,751.79		9,904,457.15		5,723,713.84
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.32%		3.01%		1.78%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
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)						
		24,651.00		24,651.00		24,651.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		312,647,750.00		329,528,318.46		322,343,259.31
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)		312,647,750.00		329,528,318.46		322,343,259.31
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)		9,379,432.50		9,885,849.55		9,670,297.78
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)		9,379,432.50		9,885,849.55		9,670,297.78
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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	261,337,385.00	2.04%	266,670,912.00	2.35%	272,945,856.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	4,606,544.00	91.32%	8,813,370.00	-47.73%	4,606,544.00
4. Other Local Revenues	8600-8799	2,980,144.00	-5.07%	2,829,144.00	-5.34%	2,678,144.00
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	(33,627,997.00)	0.00%	(33,627,997.00)	0.00%	(33,627,997.00)
6. Total (Sum lines A1 thru A5c)		235,296,076.00	3.99%	244,685,429.00	0.78%	246,602,547.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				111,073,397.00		116,282,244.76
b. Step & Column Adjustment				1,284,880.76		1,347,386.94
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,923,967.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	111,073,397.00	4.69%	116,282,244.76	1.16%	117,629,631.70
2. Classified Salaries						
a. Base Salaries				37,675,723.00		38,701,094.35
b. Step & Column Adjustment				892,217.35		916,826.26
c. Cost-of-Living Adjustment						
d. Other Adjustments				133,154.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,675,723.00	2.72%	38,701,094.35	2.37%	39,617,920.61
3. Employee Benefits	3000-3999	46,126,646.00	11.40%	51,384,639.00	6.94%	54,949,107.00
4. Books and Supplies	4000-4999	8,754,508.00	62.99%	14,268,713.00	-41.01%	8,417,534.00
5. Services and Other Operating Expenditures	5000-5999	26,933,874.00	18.31%	31,866,436.00	-16.20%	26,703,874.00
6. Capital Outlay	6000-6999	2,228,486.00	0.00%	2,228,486.00	0.00%	2,228,486.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,626,128.00	0.00%	1,626,128.00	0.00%	1,626,128.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,389,391.00)	0.00%	(3,389,391.00)	0.00%	(3,389,391.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000,000.00	-50.00%	5,000,000.00	-40.00%	3,000,000.00
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)		241,029,371.00	7.03%	257,968,350.11	-2.79%	250,783,290.31
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(5,733,295.00)		(13,282,921.11)		(4,180,743.31)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		35,782,992.26		30,049,697.26		16,766,776.15
2. Ending Fund Balance (Sum lines C and D1)		30,049,697.26		16,766,776.15		12,586,032.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	684,096.00		684,096.00		684,096.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	18,997,848.00		6,178,223.00		6,178,223.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,367,751.79		9,904,457.15		5,723,713.84
2. Unassigned/Unappropriated	9790	1.47		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		30,049,697.26		16,766,776.15		12,586,032.84

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	10,367,751.79		9,904,457.15		5,723,713.84
c. Unassigned/Unappropriated	9790	1.47		0.00		0.00
(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)		10,367,753.26		9,904,457.15		5,723,713.84
<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.						
Please see assumptions attached.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	20,457,317.00	0.00%	20,457,317.00	0.00%	20,457,317.00
3. Other State Revenues	8300-8599	7,697,416.00	0.00%	7,697,416.00	0.00%	7,697,416.00
4. Other Local Revenues	8600-8799	9,777,239.00	0.00%	9,777,239.00	0.00%	9,777,239.00
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	33,627,997.00	0.00%	33,627,997.00	0.00%	33,627,997.00
6. Total (Sum lines A1 thru A5c)		71,559,969.00	0.00%	71,559,969.00	0.00%	71,559,969.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				25,851,361.00		26,605,816.45
b. Step & Column Adjustment				310,216.45		319,269.96
c. Cost-of-Living Adjustment						
d. Other Adjustments				444,239.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,851,361.00	2.92%	26,605,816.45	1.20%	26,925,086.41
2. Classified Salaries						
a. Base Salaries				11,902,954.00		12,321,778.90
b. Step & Column Adjustment				285,670.90		295,722.69
c. Cost-of-Living Adjustment						
d. Other Adjustments				133,154.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,902,954.00	3.52%	12,321,778.90	2.40%	12,617,501.59
3. Employee Benefits	3000-3999	11,787,529.00	10.52%	13,027,358.00	7.43%	13,994,839.00
4. Books and Supplies	4000-4999	4,490,189.00	0.00%	4,490,189.00	0.00%	4,490,189.00
5. Services and Other Operating Expenditures	5000-5999	13,719,260.00	-18.01%	11,247,740.00	-14.07%	9,665,267.00
6. Capital Outlay	6000-6999	241,722.00	0.00%	241,722.00	0.00%	241,722.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,730,503.00	0.00%	1,730,503.00	0.00%	1,730,503.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,894,861.00	0.00%	1,894,861.00	0.00%	1,894,861.00
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)		71,618,379.00	-0.08%	71,559,968.35	0.00%	71,559,969.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(58,410.00)		0.65		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		58,409.35		(0.65)		0.00
2. Ending Fund Balance (Sum lines C and D1)		(0.65)		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.82		0.00		0.00
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	(1.47)		0.00		0.00
f. Total Components of Ending Fund Balance		(0.65)		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<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.						
Please see assumptions attached.						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(100,625.00)	0.00	(1,494,530.00)				
Other Sources/Uses Detail					0.00	10,000,000.00		
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	75,000.00	0.00	176,856.00	0.00				
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	80,000.00	0.00	392,626.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(54,375.00)	925,048.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,000,000.00	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					300,000.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>155,000.00</b>	<b>(155,000.00)</b>	<b>1,494,530.00</b>	<b>(1,494,530.00)</b>	<b>10,300,000.00</b>	<b>10,300,000.00</b>		

	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	37,155,745.00		37,155,745.00			37,155,745.00
Work in Progress	64,522,794.00		64,522,794.00			64,522,794.00
Total capital assets not being depreciated	101,678,539.00	0.00	101,678,539.00	0.00	0.00	101,678,539.00
Capital assets being depreciated:						
Land Improvements	27,393,735.00		27,393,735.00	4,583,772.00		31,977,507.00
Buildings	507,785,529.00	1.00	507,785,530.00	15,768,071.00		523,553,601.00
Equipment	35,561,723.00	(2.00)	35,561,721.00	4,631,348.00		40,193,069.00
Total capital assets being depreciated	570,740,987.00	(1.00)	570,740,986.00	24,983,191.00	0.00	595,724,177.00
Accumulated Depreciation for:						
Land Improvements	(11,345,307.00)		(11,345,307.00)	(828,170.00)		(12,173,477.00)
Buildings	(172,943,172.00)		(172,943,172.00)	(11,374,176.00)		(184,317,348.00)
Equipment	(24,093,346.00)		(24,093,346.00)	(1,793,927.00)		(25,887,273.00)
Total accumulated depreciation	(208,381,825.00)	0.00	(208,381,825.00)	(13,996,273.00)	0.00	(222,378,098.00)
Total capital assets being depreciated, net	362,359,162.00	(1.00)	362,359,161.00	10,986,918.00	0.00	373,346,079.00
Governmental activity capital assets, net	464,037,701.00	(1.00)	464,037,700.00	10,986,918.00	0.00	475,024,618.00
<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	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	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	261,618,942.00		261,618,942.00		9,557,020.00	252,061,922.00	10,768,971.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	118,825,000.00		118,825,000.00		71,475,000.00	47,350,000.00	
Capital Leases Payable	4,934,213.00		4,934,213.00		1,666,423.00	3,267,790.00	1,611,920.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	14,156,091.00	(1.00)	14,156,090.00		181,348.00	13,974,742.00	1,181,348.00
Net Pension Liability	197,673,960.00	36,678,574.00	234,352,534.00			234,352,534.00	
Net OPEB Obligation	37,586,121.00		37,586,121.00		1,121,256.00	36,464,865.00	1,121,256.00
Compensated Absences Payable	1,740,831.00		1,740,831.00			1,740,831.00	
Governmental activities long-term liabilities	636,535,158.00	36,678,573.00	673,213,731.00	0.00	84,001,047.00	589,212,684.00	14,683,495.00
<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

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	729,669.00	203,982.00	-72.0%
3) Other State Revenue		8300-8599	2,811,023.00	2,653,394.00	-5.6%
4) Other Local Revenue		8600-8799	3,420.00	0.00	-100.0%
5) TOTAL, REVENUES			3,544,112.00	2,857,376.00	-19.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	980,427.00	1,006,197.00	2.6%
2) Classified Salaries		2000-2999	688,587.00	689,378.00	0.1%
3) Employee Benefits		3000-3999	595,979.00	590,853.00	-0.9%
4) Books and Supplies		4000-4999	657,623.00	101,772.00	-84.5%
5) Services and Other Operating Expenditures		5000-5999	572,431.00	472,320.00	-17.5%
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	178,355.00	176,856.00	-0.8%
9) TOTAL, EXPENDITURES			3,673,402.00	3,037,376.00	-17.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(129,290.00)	(180,000.00)	39.2%
<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	300,000.00	300,000.00	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			(300,000.00)	(300,000.00)	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(429,290.00)	(480,000.00)	11.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,286,994.82	857,704.82	-33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,286,994.82	857,704.82	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,286,994.82	857,704.82	-33.4%
2) Ending Balance, June 30 (E + F1e)			857,704.82	377,704.82	-56.0%
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	622,680.18	142,680.18	-77.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	235,024.64	235,024.64	0.0%
Adult Education	0000	9780		235,024.64	
Adult Education	0000	9780	235,024.64		
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	717,449.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,050.24		
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			723,499.67		
<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	8,771.73		
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			8,771.73		
<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)			714,727.94		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	729,669.00	203,982.00	-72.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>729,669.00</b>	<b>203,982.00</b>	<b>-72.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,653,394.00	2,653,394.00	0.0%
All Other State Revenue	All Other	8590	157,629.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,811,023.00</b>	<b>2,653,394.00</b>	<b>-5.6%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	100.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	320.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,420.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,544,112.00</b>	<b>2,857,376.00</b>	<b>-19.4%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	722,904.00	570,480.00	-21.1%
Certificated Pupil Support Salaries		1200	190,596.00	253,162.00	32.8%
Certificated Supervisors' and Administrators' Salaries		1300	66,927.00	182,555.00	172.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>980,427.00</b>	<b>1,006,197.00</b>	<b>2.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	134,277.00	151,387.00	12.7%
Classified Support Salaries		2200	29,300.00	34,944.00	19.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	300,212.00	365,217.00	21.7%
Other Classified Salaries		2900	224,798.00	137,830.00	-38.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>688,587.00</b>	<b>689,378.00</b>	<b>0.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	156,607.00	140,288.00	-10.4%
PERS		3201-3202	75,246.00	89,402.00	18.8%
OASDI/Medicare/Alternative		3301-3302	54,150.00	57,383.00	6.0%
Health and Welfare Benefits		3401-3402	221,657.00	271,764.00	22.6%
Unemployment Insurance		3501-3502	711.00	768.00	8.0%
Workers' Compensation		3601-3602	24,995.00	26,148.00	4.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	62,613.00	5,100.00	-91.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>595,979.00</b>	<b>590,853.00</b>	<b>-0.9%</b>
<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	322,623.00	101,772.00	-68.5%
Noncapitalized Equipment		4400	335,000.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>657,623.00</b>	<b>101,772.00</b>	<b>-84.5%</b>

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	125,000.00	0.00	-100.0%
Travel and Conferences		5200	5,698.00	17,320.00	204.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	87,675.00	140,000.00	59.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	100,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,000.00	75,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	279,058.00	140,000.00	-49.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>572,431.00</b>	<b>472,320.00</b>	<b>-17.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	178,355.00	176,856.00	-0.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			178,355.00	176,856.00	-0.8%
<b>TOTAL, EXPENDITURES</b>			3,673,402.00	3,037,376.00	-17.3%

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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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	300,000.00	300,000.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			300,000.00	300,000.00	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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(300,000.00)	(300,000.00)	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	729,669.00	203,982.00	-72.0%
3) Other State Revenue		8300-8599	2,811,023.00	2,653,394.00	-5.6%
4) Other Local Revenue		8600-8799	3,420.00	0.00	-100.0%
5) TOTAL, REVENUES			3,544,112.00	2,857,376.00	-19.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,148,543.00	1,415,646.00	-34.1%
2) Instruction - Related Services	2000-2999		955,170.00	922,297.00	-3.4%
3) Pupil Services	3000-3999		258,613.00	330,749.00	27.9%
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		178,355.00	176,856.00	-0.8%
8) Plant Services	8000-8999		132,721.00	191,828.00	44.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,673,402.00	3,037,376.00	-17.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(129,290.00)	(180,000.00)	39.2%
<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	300,000.00	300,000.00	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			(300,000.00)	(300,000.00)	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>			(429,290.00)	(480,000.00)	11.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,286,994.82	857,704.82	-33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,286,994.82	857,704.82	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,286,994.82	857,704.82	-33.4%
2) Ending Balance, June 30 (E + F1e)					
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					
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	235,024.64	235,024.64	0.0%
Adult Education	0000	9780		235,024.64	
Adult Education	0000	9780	235,024.64		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
6391	Adult Education Block Grant Program	522,679.84	142,679.84
6392	Adult Education Block Grant Data and Accountability	100,000.00	0.00
9010	Other Restricted Local	0.34	0.34
<b>Total, Restricted Balance</b>		<b>622,680.18</b>	<b>142,680.18</b>

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	1,740,936.00	2,096,831.00	20.4%
3) Other State Revenue		8300-8599	4,706,761.00	4,421,245.00	-6.1%
4) Other Local Revenue		8600-8799	1,131,239.00	1,146,160.00	1.3%
5) TOTAL, REVENUES			7,578,936.00	7,664,236.00	1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,650,828.00	2,961,165.00	11.7%
2) Classified Salaries		2000-2999	1,638,715.00	1,974,485.00	20.5%
3) Employee Benefits		3000-3999	1,638,701.00	1,742,709.00	6.3%
4) Books and Supplies		4000-4999	509,988.00	201,798.00	-60.4%
5) Services and Other Operating Expenditures		5000-5999	739,201.00	391,453.00	-47.0%
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	401,503.00	392,626.00	-2.2%
9) TOTAL, EXPENDITURES			7,578,936.00	7,664,236.00	1.1%
<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	298,951.47	298,951.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			298,951.47	298,951.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,951.47	298,951.47	0.0%
2) Ending Balance, June 30 (E + F1e)			298,951.47	298,951.47	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			298,951.47	298,951.47	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,044,366.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,125.80		
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	25,317.68		
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			1,079,810.01		
<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	380.95		
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			380.95		
<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)			1,079,429.06		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,740,936.00	2,096,831.00	20.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,740,936.00</b>	<b>2,096,831.00</b>	<b>20.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,933,780.00	4,403,745.00	11.9%
All Other State Revenue	All Other	8590	772,981.00	17,500.00	-97.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,706,761.00</b>	<b>4,421,245.00</b>	<b>-6.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,589.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	108,650.00	105,760.00	-2.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,020,000.00	1,040,400.00	2.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,131,239.00</b>	<b>1,146,160.00</b>	<b>1.3%</b>
<b>TOTAL, REVENUES</b>			<b>7,578,936.00</b>	<b>7,664,236.00</b>	<b>1.1%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,321,676.00	2,619,252.00	12.8%
Certificated Pupil Support Salaries		1200	68,993.00	71,325.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	160,884.00	171,313.00	6.5%
Other Certificated Salaries		1900	99,275.00	99,275.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,650,828.00</b>	<b>2,961,165.00</b>	<b>11.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,097,204.00	1,305,233.00	19.0%
Classified Support Salaries		2200	228,468.00	245,688.00	7.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	313,043.00	423,564.00	35.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,638,715.00</b>	<b>1,974,485.00</b>	<b>20.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	417,298.00	307,635.00	-26.3%
PERS		3201-3202	221,523.00	263,544.00	19.0%
OASDI/Medicare/Alternative		3301-3302	152,731.00	158,522.00	3.8%
Health and Welfare Benefits		3401-3402	673,810.00	667,954.00	-0.9%
Unemployment Insurance		3501-3502	1,859.00	1,899.00	2.2%
Workers' Compensation		3601-3602	65,351.00	64,601.00	-1.1%
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	106,129.00	278,554.00	162.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,638,701.00</b>	<b>1,742,709.00</b>	<b>6.3%</b>
<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	509,988.00	201,798.00	-60.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>509,988.00</b>	<b>201,798.00</b>	<b>-60.4%</b>

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	177.00	25,852.00	14505.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	135,634.00	70,000.00	-48.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,000.00	10,000.00	-61.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	80,000.00	80,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	497,315.00	205,601.00	-58.7%
Communications		5900	75.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>739,201.00</b>	<b>391,453.00</b>	<b>-47.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	401,503.00	392,626.00	-2.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>401,503.00</b>	<b>392,626.00</b>	<b>-2.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,578,936.00</b>	<b>7,664,236.00</b>	<b>1.1%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (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	1,740,936.00	2,096,831.00	20.4%
3) Other State Revenue		8300-8599	4,706,761.00	4,421,245.00	-6.1%
4) Other Local Revenue		8600-8799	1,131,239.00	1,146,160.00	1.3%
5) TOTAL, REVENUES			7,578,936.00	7,664,236.00	1.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		5,755,286.00	5,699,545.00	-1.0%
2) Instruction - Related Services	2000-2999		914,144.00	1,111,011.00	21.5%
3) Pupil Services	3000-3999		296,344.00	307,371.00	3.7%
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		401,503.00	392,626.00	-2.2%
8) Plant Services	8000-8999		211,659.00	153,683.00	-27.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,578,936.00	7,664,236.00	1.1%
<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	298,951.47	298,951.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			298,951.47	298,951.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,951.47	298,951.47	0.0%
2) Ending Balance, June 30 (E + F1e)					
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					
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%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
6130	Child Development: Center-Based Reserve Account	297,503.72	297,503.72
9010	Other Restricted Local	1,447.75	1,447.75
<b>Total, Restricted Balance</b>		<b>298,951.47</b>	<b>298,951.47</b>

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	15,802,000.00	16,230,000.00	2.7%
3) Other State Revenue		8300-8599	1,123,334.00	1,130,000.00	0.6%
4) Other Local Revenue		8600-8799	1,128,660.00	1,200,000.00	6.3%
5) TOTAL, REVENUES			18,053,994.00	18,560,000.00	2.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,501,904.00	6,655,418.00	2.4%
3) Employee Benefits		3000-3999	2,426,635.00	2,591,338.00	6.8%
4) Books and Supplies		4000-4999	8,034,906.00	8,048,971.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	313,689.00	324,225.00	3.4%
6) Capital Outlay		6000-6999	17,959.00	15,000.00	-16.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,616.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	850,330.00	925,048.00	8.8%
9) TOTAL, EXPENDITURES			18,170,039.00	18,560,000.00	2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(116,045.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(116,045.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,519,326.48	2,403,281.48	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,519,326.48	2,403,281.48	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,519,326.48	2,403,281.48	-4.6%
2) Ending Balance, June 30 (E + F1e)			2,403,281.48	2,403,281.48	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	261,993.62	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	(1,925,310.44)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	105,648.14		
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	2,568.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	261,993.62		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(1,555,100.50)		
<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	91.24		
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			91.24		
<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)			(1,555,191.74)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	15,802,000.00	16,230,000.00	2.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>15,802,000.00</b>	<b>16,230,000.00</b>	<b>2.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,123,334.00	1,130,000.00	0.6%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,123,334.00</b>	<b>1,130,000.00</b>	<b>0.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,109,000.00	1,120,000.00	1.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(1,340.00)	0.00	-100.0%
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	21,000.00	80,000.00	281.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,128,660.00</b>	<b>1,200,000.00</b>	<b>6.3%</b>
<b>TOTAL, REVENUES</b>			<b>18,053,994.00</b>	<b>18,560,000.00</b>	<b>2.8%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,381,876.00	5,483,556.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	712,147.00	714,546.00	0.3%
Clerical, Technical and Office Salaries		2400	390,881.00	437,316.00	11.9%
Other Classified Salaries		2900	17,000.00	20,000.00	17.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,501,904.00</b>	<b>6,655,418.00</b>	<b>2.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	6,640.00	0.00	-100.0%
PERS		3201-3202	781,971.00	987,170.00	26.2%
OASDI/Medicare/Alternative		3301-3302	467,218.00	482,389.00	3.2%
Health and Welfare Benefits		3401-3402	1,046,597.00	1,002,814.00	-4.2%
Unemployment Insurance		3501-3502	3,288.00	3,206.00	-2.5%
Workers' Compensation		3601-3602	108,921.00	103,759.00	-4.7%
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	12,000.00	12,000.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,426,635.00</b>	<b>2,591,338.00</b>	<b>6.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	355,806.00	564,400.00	58.6%
Noncapitalized Equipment		4400	149,500.00	122,571.00	-18.0%
Food		4700	7,529,600.00	7,362,000.00	-2.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,034,906.00</b>	<b>8,048,971.00</b>	<b>0.2%</b>

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	11,652.00	5,425.00	-53.4%
Dues and Memberships		5300	250.00	125.00	-50.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	131,000.00	122,000.00	-6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	127,800.00	160,000.00	25.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(52,463.00)	(54,375.00)	3.6%
Professional/Consulting Services and Operating Expenditures		5800	95,350.00	91,050.00	-4.5%
Communications		5900	100.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>313,689.00</b>	<b>324,225.00</b>	<b>3.4%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	753.00	15,000.00	1892.0%
Equipment Replacement		6500	17,206.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>17,959.00</b>	<b>15,000.00</b>	<b>-16.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	1,382.00	0.00	-100.0%
Other Debt Service - Principal		7439	23,234.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>24,616.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	850,330.00	925,048.00	8.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>850,330.00</b>	<b>925,048.00</b>	<b>8.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>18,170,039.00</b>	<b>18,560,000.00</b>	<b>2.1%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	15,802,000.00	16,230,000.00	2.7%
3) Other State Revenue		8300-8599	1,123,334.00	1,130,000.00	0.6%
4) Other Local Revenue		8600-8799	1,128,660.00	1,200,000.00	6.3%
5) TOTAL, REVENUES			18,053,994.00	18,560,000.00	2.8%
<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		17,164,093.00	17,512,952.00	2.0%
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		850,330.00	925,048.00	8.8%
8) Plant Services	8000-8999		131,000.00	122,000.00	-6.9%
9) Other Outgo	9000-9999	Except 7600-7699	24,616.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			18,170,039.00	18,560,000.00	2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(116,045.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(116,045.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,519,326.48	2,403,281.48	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,519,326.48	2,403,281.48	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,519,326.48	2,403,281.48	-4.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	261,993.62	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	886,852.63	890,629.25
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,254,435.23	1,512,652.23
<b>Total, Restricted Balance</b>		<b>2,141,287.86</b>	<b>2,403,281.48</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,896,380.00	1,896,380.00	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	26,049.96	58,500.00	124.6%
5) TOTAL, REVENUES			1,922,429.96	1,954,880.00	1.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	677.00	0.00	-100.0%
3) Employee Benefits		3000-3999	79.00	0.00	-100.0%
4) Books and Supplies		4000-4999	111,363.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,683,481.00	1,080,000.00	-35.8%
6) Capital Outlay		6000-6999	16,750,416.96	15,063,500.00	-10.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	121,380.00	121,380.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,667,396.96	16,264,880.00	-12.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,744,967.00)	(14,310,000.00)	-14.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,569,270.00	10,000,000.00	-26.3%
b) Transfers Out		7600-7629	13,528,382.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,888.00	10,000,000.00	24357.1%

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>			(16,704,079.00)	(4,310,000.00)	-74.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,014,078.79	4,309,999.79	-79.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,014,078.79	4,309,999.79	-79.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,014,078.79	4,309,999.79	-79.5%
2) Ending Balance, June 30 (E + F1e)			4,309,999.79	(0.21)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	4,309,999.79	(0.21)	-100.0%
Deferred Maintenance	0000	9780		(0.21)	
Deferred Maintenance	0000	9780	4,309,999.79		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,463,156.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,463,156.72		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	138,191.55		
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			138,191.55		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,324,965.17		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,896,380.00	1,896,380.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,896,380.00</b>	<b>1,896,380.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	58,500.00	5750.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,049.96	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>26,049.96</b>	<b>58,500.00</b>	<b>124.6%</b>
<b>TOTAL, REVENUES</b>			<b>1,922,429.96</b>	<b>1,954,880.00</b>	<b>1.7%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	677.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>677.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	52.00	0.00	-100.0%
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	12.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>79.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,826.00	0.00	-100.0%
Noncapitalized Equipment		4400	64,537.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>111,363.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,456,901.00	1,060,000.00	-27.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	226,580.00	20,000.00	-91.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,683,481.00</b>	<b>1,080,000.00</b>	<b>-35.8%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	1,753,899.00	100,000.00	-94.3%
Buildings and Improvements of Buildings		6200	14,946,461.96	14,963,500.00	0.1%
Equipment		6400	50,056.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>16,750,416.96</b>	<b>15,063,500.00</b>	<b>-10.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	21,368.00	17,314.00	-19.0%
Other Debt Service - Principal		7439	100,012.00	104,066.00	4.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>121,380.00</b>	<b>121,380.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>18,667,396.96</b>	<b>16,264,880.00</b>	<b>-12.9%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	13,569,270.00	10,000,000.00	-26.3%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			13,569,270.00	10,000,000.00	-26.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	13,528,382.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			13,528,382.00	0.00	-100.0%
<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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			40,888.00	10,000,000.00	24357.1%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,896,380.00	1,896,380.00	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	26,049.96	58,500.00	124.6%
5) TOTAL, REVENUES			1,922,429.96	1,954,880.00	1.7%
<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		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		18,546,016.96	16,143,500.00	-13.0%
9) Other Outgo	9000-9999	Except 7600-7699	121,380.00	121,380.00	0.0%
10) TOTAL, EXPENDITURES			18,667,396.96	16,264,880.00	-12.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(16,744,967.00)	(14,310,000.00)	-14.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,569,270.00	10,000,000.00	-26.3%
b) Transfers Out		7600-7629	13,528,382.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,888.00	10,000,000.00	24357.1%

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>			(16,704,079.00)	(4,310,000.00)	-74.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,014,078.79	4,309,999.79	-79.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,014,078.79	4,309,999.79	-79.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,014,078.79	4,309,999.79	-79.5%
2) Ending Balance, June 30 (E + F1e)			4,309,999.79	(0.21)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	4,309,999.79	(0.21)	-100.0%
Deferred Maintenance	0000	9780		(0.21)	
Deferred Maintenance	0000	9780	4,309,999.79		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
	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	7,300.00	11,000.00	50.7%
5) TOTAL, REVENUES			7,300.00	11,000.00	50.7%
<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>			7,300.00	11,000.00	50.7%
<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 FUND BALANCE (C + D4)</b>			7,300.00	11,000.00	50.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,459,465.90	1,466,765.90	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,459,465.90	1,466,765.90	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,459,465.90	1,466,765.90	0.5%
2) Ending Balance, June 30 (E + F1e)			1,466,765.90	1,477,765.90	0.7%
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			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	1,466,765.90	1,477,765.90	0.7%
OPEB Liability	0000	9780		1,477,765.90	
OPEB Liability	0000	9780	1,466,765.90		
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	1,466,070.90		
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			1,466,070.90		
<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)			1,466,070.90		

July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	7,300.00	11,000.00	50.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,300.00</b>	<b>11,000.00</b>	<b>50.7%</b>
<b>TOTAL, REVENUES</b>			<b>7,300.00</b>	<b>11,000.00</b>	<b>50.7%</b>

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

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	7,300.00	11,000.00	50.7%
5) TOTAL, REVENUES			7,300.00	11,000.00	50.7%
<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		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>			7,300.00	11,000.00	50.7%
<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 FUND BALANCE (C + D4)</b>			7,300.00	11,000.00	50.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,459,465.90	1,466,765.90	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,459,465.90	1,466,765.90	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,459,465.90	1,466,765.90	0.5%
2) Ending Balance, June 30 (E + F1e)			1,466,765.90	1,477,765.90	0.7%
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	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	1,466,765.90	1,477,765.90	0.7%
OPEB Liability	0000	9780		1,477,765.90	
OPEB Liability	0000	9780	1,466,765.90		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Estimated Actuals</u>	<u>2017-18 Budget</u>
	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	138,367.00	135,579.00	-2.0%
5) TOTAL, REVENUES			138,367.00	135,579.00	-2.0%
<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	42,969.00	11,750.00	-72.7%
6) Capital Outlay		6000-6999	389,367.00	102,926.00	-73.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,464,743.00	1,515,200.00	-93.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,897,079.00	1,629,876.00	-93.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(24,758,712.00)	(1,494,297.00)	-94.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	300,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			300,000.00	300,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(24,458,712.00)	(1,194,297.00)	-95.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,458,203.64	7,999,491.64	-75.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,458,203.64	7,999,491.64	-75.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,458,203.64	7,999,491.64	-75.4%
2) Ending Balance, June 30 (E + F1e)			7,999,491.64	6,805,194.64	-14.9%
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	7,932,473.34	6,764,523.34	-14.7%
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	67,018.30	40,671.30	-39.3%
Future Projects	0000	9780		40,671.30	
Future Projects	0000	9780	67,018.30		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,650,838.35		
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	1,528,817.65		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,179,656.00		
<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)			9,179,656.00		

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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	88,012.00	88,329.00	0.4%
Interest		8660	50,100.00	47,250.00	-5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	255.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>138,367.00</b>	<b>135,579.00</b>	<b>-2.0%</b>
<b>TOTAL, REVENUES</b>			<b>138,367.00</b>	<b>135,579.00</b>	<b>-2.0%</b>

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	42,969.00	11,750.00	-72.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>42,969.00</b>	<b>11,750.00</b>	<b>-72.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	23,100.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	352,649.00	102,926.00	-70.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	13,618.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>389,367.00</b>	<b>102,926.00</b>	<b>-73.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	2,808,465.00	1,515,200.00	-46.0%
Other Debt Service - Principal		7439	21,656,278.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>24,464,743.00</b>	<b>1,515,200.00</b>	<b>-93.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>24,897,079.00</b>	<b>1,629,876.00</b>	<b>-93.5%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	300,000.00	300,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>300,000.00</b>	<b>300,000.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			300,000.00	300,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	138,367.00	135,579.00	-2.0%
5) TOTAL, REVENUES			138,367.00	135,579.00	-2.0%
<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		422,336.00	114,676.00	-72.8%
9) Other Outgo	9000-9999	Except 7600-7699	24,474,743.00	1,515,200.00	-93.8%
10) TOTAL, EXPENDITURES			24,897,079.00	1,629,876.00	-93.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(24,758,712.00)	(1,494,297.00)	-94.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	300,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			300,000.00	300,000.00	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>			(24,458,712.00)	(1,194,297.00)	-95.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,458,203.64	7,999,491.64	-75.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,458,203.64	7,999,491.64	-75.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,458,203.64	7,999,491.64	-75.4%
2) Ending Balance, June 30 (E + F1e)					
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	7,932,473.34	6,764,523.34	-14.7%
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	67,018.30	40,671.30	-39.3%
Future Projects	0000	9780		40,671.30	
Future Projects	0000	9780	67,018.30		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
9010	Other Restricted Local	7,932,473.34	6,764,523.34
Total, Restricted Balance		<u>7,932,473.34</u>	<u>6,764,523.34</u>

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	1,014,189.00	1,075,500.00	6.0%
5) TOTAL, REVENUES			1,014,189.00	1,075,500.00	6.0%
<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	28,765.00	623,145.00	2066.3%
6) Capital Outlay		6000-6999	70,827.00	4,871,027.00	6777.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			99,592.00	5,494,172.00	5416.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			914,597.00	(4,418,672.00)	-583.1%
<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>			914,597.00	(4,418,672.00)	-583.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,504,074.98	4,418,671.98	26.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,504,074.98	4,418,671.98	26.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,504,074.98	4,418,671.98	26.1%
2) Ending Balance, June 30 (E + F1e)					
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					
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	4,418,671.98	(0.02)	-100.0%
Future Projects	0000	9780		(0.02)	
Future Projects	0000	9780	4,418,671.98		
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	4,775,064.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	187,947.57		
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			4,963,011.97		
<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	6,019.30		
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			6,019.30		
<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)			4,956,992.67		

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	246,689.00	50,000.00	-79.7%
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	17,500.00	25,500.00	45.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	750,000.00	1,000,000.00	33.3%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,014,189.00</b>	<b>1,075,500.00</b>	<b>6.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,014,189.00</b>	<b>1,075,500.00</b>	<b>6.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,765.00	623,145.00	2066.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>28,765.00</b>	<b>623,145.00</b>	<b>2066.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	29,400.00	0.00	-100.0%
Land Improvements		6170	0.00	100,000.00	New
Buildings and Improvements of Buildings		6200	41,427.00	4,771,027.00	11416.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>70,827.00</b>	<b>4,871,027.00</b>	<b>6777.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>99,592.00</b>	<b>5,494,172.00</b>	<b>5416.7%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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	1,014,189.00	1,075,500.00	6.0%
5) TOTAL, REVENUES			1,014,189.00	1,075,500.00	6.0%
<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		500.00	50,500.00	10000.0%
8) Plant Services	8000-8999		99,092.00	5,443,672.00	5393.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			99,592.00	5,494,172.00	5416.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			914,597.00	(4,418,672.00)	-583.1%
<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>			914,597.00	(4,418,672.00)	-583.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,504,074.98	4,418,671.98	26.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,504,074.98	4,418,671.98	26.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,504,074.98	4,418,671.98	26.1%
2) Ending Balance, June 30 (E + F1e)			4,418,671.98	(0.02)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	4,418,671.98	(0.02)	-100.0%
Future Projects	0000	9780		(0.02)	
Future Projects	0000	9780	4,418,671.98		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
	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	12,020,870.00	New
4) Other Local Revenue		8600-8799	10,000.00	15,000.00	50.0%
5) TOTAL, REVENUES			10,000.00	12,035,870.00	120258.7%
<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	83.28	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,874,167.72	26,086,379.00	231.3%
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			7,874,251.00	26,086,379.00	231.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,864,251.00)	(14,050,509.00)	78.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,604,696.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,604,696.00	0.00	-100.0%

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>			10,740,445.00	(14,050,509.00)	-230.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,310,063.90	14,050,508.90	324.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,310,063.90	14,050,508.90	324.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,310,063.90	14,050,508.90	324.5%
2) Ending Balance, June 30 (E + F1e)			14,050,508.90	(0.10)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,050,508.90	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.10)	New

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	17,150,625.99		
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			17,150,625.99		
<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)			17,150,625.99		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	12,020,870.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	12,020,870.00	New
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	15,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,000.00	15,000.00	50.0%
<b>TOTAL, REVENUES</b>			10,000.00	12,035,870.00	120258.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	83.28	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			83.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,874,167.72	26,086,379.00	231.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,874,167.72</b>	<b>26,086,379.00</b>	<b>231.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,874,251.00</b>	<b>26,086,379.00</b>	<b>231.3%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	18,604,696.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			18,604,696.00	0.00	-100.0%
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,604,696.00	0.00	-100.0%

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	12,020,870.00	New
4) Other Local Revenue		8600-8799	10,000.00	15,000.00	50.0%
5) TOTAL, REVENUES			10,000.00	12,035,870.00	120258.7%
<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		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		7,874,251.00	26,086,379.00	231.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,874,251.00	26,086,379.00	231.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(7,864,251.00)	(14,050,509.00)	78.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,604,696.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,604,696.00	0.00	-100.0%

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>			10,740,445.00	(14,050,509.00)	-230.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,310,063.90	14,050,508.90	324.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,310,063.90	14,050,508.90	324.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,310,063.90	14,050,508.90	324.5%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			14,050,508.90	(0.10)	-100.0%
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			14,050,508.90	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.10)	New

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
7710	State School Facilities Projects	14,050,508.90	0.00
Total, Restricted Balance		14,050,508.90	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	1,606,459.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	762,990.00	347,697.00	-54.4%
5) TOTAL, REVENUES			2,369,449.00	347,697.00	-85.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,572.00	0.00	-100.0%
3) Employee Benefits		3000-3999	794.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	195,878.00	86,918.00	-55.6%
6) Capital Outlay		6000-6999	3,264,377.00	556,955.00	-82.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	1,000,000.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,470,621.00	1,643,873.00	-52.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,101,172.00)	(1,296,176.00)	17.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,319,826.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,645,584.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,325,758.00)	0.00	-100.0%

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>			(7,426,930.00)	(1,296,176.00)	-82.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,006,413.95	16,579,483.95	-30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,006,413.95	16,579,483.95	-30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,006,413.95	16,579,483.95	-30.9%
2) Ending Balance, June 30 (E + F1e)			16,579,483.95	15,283,307.95	-7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,979,484.03	9,683,308.03	-11.8%
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	5,599,999.92	5,599,999.92	0.0%
Future Projects	0000	9780		5,599,999.92	
Future Projects	0000	9780	5,599,999.92		
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	6,844,103.67		
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	9,989,920.89		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	636.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,834,661.10		
<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)			16,834,661.10		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	194,347.00	0.00	-100.0%
All Other State Revenue	All Other	8590	1,412,112.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,606,459.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	7,638.00	7,638.00	0.0%
Interest		8660	287,283.00	287,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,010.00	2,759.00	37.3%
Other Local Revenue					
All Other Local Revenue		8699	466,059.00	50,000.00	-89.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			762,990.00	347,697.00	-54.4%
<b>TOTAL, REVENUES</b>			2,369,449.00	347,697.00	-85.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	9,572.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>9,572.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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	592.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	29.00	0.00	-100.0%
Unemployment Insurance		3501-3502	5.00	0.00	-100.0%
Workers' Compensation		3601-3602	168.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>794.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>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	194,378.00	50,000.00	-74.3%
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	1,500.00	36,918.00	2361.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>195,878.00</b>	<b>86,918.00</b>	<b>-55.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	528,519.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,735,858.00	556,955.00	-79.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,264,377.00</b>	<b>556,955.00</b>	<b>-82.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
		7439	0.00	1,000,000.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>1,000,000.00</b>	<b>New</b>
<b>TOTAL EXPENDITURES</b>			<b>3,470,621.00</b>	<b>1,643,873.00</b>	<b>-52.6%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,319,826.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,319,826.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	5,076,314.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	3,569,270.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>8,645,584.00</b>	<b>0.00</b>	<b>-100.0%</b>

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 (a - b + c - d + e)</b>			(6,325,758.00)	0.00	-100.0%

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	1,606,459.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	762,990.00	347,697.00	-54.4%
5) TOTAL REVENUES			2,369,449.00	347,697.00	-85.3%
<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		3,470,621.00	643,873.00	-81.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,000,000.00	New
10) TOTAL EXPENDITURES			3,470,621.00	1,643,873.00	-52.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,101,172.00)	(1,296,176.00)	17.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,319,826.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,645,584.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,325,758.00)	0.00	-100.0%

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>			(7,426,930.00)	(1,296,176.00)	-82.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,006,413.95	16,579,483.95	-30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,006,413.95	16,579,483.95	-30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,006,413.95	16,579,483.95	-30.9%
2) Ending Balance, June 30 (E + F1e)					
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	10,979,484.03	9,683,308.03	-11.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,599,999.92	5,599,999.92	0.0%
Future Projects	0000	9780		5,599,999.92	
Future Projects	0000	9780	5,599,999.92		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
6230	California Clean Energy Jobs Act	640,749.41	223,201.41
9010	Other Restricted Local	10,338,734.62	9,460,106.62
Total, Restricted Balance		10,979,484.03	9,683,308.03

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	22,727	22,813		
Charter School	2,076	2,023		
<b>Total ADA</b>	<b>24,803</b>	<b>24,836</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2015-16)				
District Regular	22,649	22,748		
Charter School	1,996	2,010		
<b>Total ADA</b>	<b>24,645</b>	<b>24,758</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2016-17)				
District Regular	22,745	22,650		
Charter School	2,015	2,051		
<b>Total ADA</b>	<b>24,760</b>	<b>24,701</b>	<b>0.2%</b>	<b>Met</b>
Budget Year (2017-18)				
District Regular	22,600			
Charter School	2,051			
<b>Total ADA</b>	<b>24,651</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	24,018	24,217		
Charter School	2,230	2,178		
<b>Total Enrollment</b>	<b>26,248</b>	<b>26,395</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2015-16)				
District Regular	24,015	23,989		
Charter School	2,101	2,099		
<b>Total Enrollment</b>	<b>26,116</b>	<b>26,088</b>	<b>0.1%</b>	<b>Met</b>
First Prior Year (2016-17)				
District Regular	23,996	23,957		
Charter School	2,117	2,138		
<b>Total Enrollment</b>	<b>26,113</b>	<b>26,095</b>	<b>0.1%</b>	<b>Met</b>
Budget Year (2017-18)				
District Regular	23,897			
Charter School	2,173			
<b>Total Enrollment</b>	<b>26,070</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	22,809	24,217	
Charter School	2,023	2,178	
<b>Total ADA/Enrollment</b>	<b>24,832</b>	<b>26,395</b>	<b>94.1%</b>
Second Prior Year (2015-16)			
District Regular	22,744	23,989	
Charter School	2,010	2,099	
<b>Total ADA/Enrollment</b>	<b>24,754</b>	<b>26,088</b>	<b>94.9%</b>
First Prior Year (2016-17)			
District Regular	22,650	23,957	
Charter School	2,051	2,138	
<b>Total ADA/Enrollment</b>	<b>24,701</b>	<b>26,095</b>	<b>94.7%</b>
		Historical Average Ratio:	94.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	<b>95.1%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	22,600	23,897		
Charter School	2,051	2,173		
<b>Total ADA/Enrollment</b>	<b>24,651</b>	<b>26,070</b>	<b>94.6%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	22,600	23,897		
Charter School	2,051	2,173		
<b>Total ADA/Enrollment</b>	<b>24,651</b>	<b>26,070</b>	<b>94.6%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	22,600	23,897		
Charter School	2,051	2,173		
<b>Total ADA/Enrollment</b>	<b>24,651</b>	<b>26,070</b>	<b>94.6%</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?

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)	271,600,355.00	277,572,527.00	283,889,522.00	
<b>Step 1 - Change in Population</b>	<b>Prior Year (2016-17)</b>	<b>Budget Year (2017-18)</b>	<b>1st Subsequent Year (2018-19)</b>	<b>2nd Subsequent Year (2019-20)</b>
a. ADA (Funded) (Form A, lines A6 and C4)	24,796.00	24,746.00	24,746.00	24,746.00
b. Prior Year ADA (Funded)		24,796.00	24,746.00	24,746.00
c. Difference (Step 1a minus Step 1b)		(50.00)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.20%	0.00%	0.00%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		257,600,304.00	263,233,765.00	268,567,292.00
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)		6,198,728.00	5,650,271.00	6,274,615.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		6,198,728.00	5,650,271.00	6,274,615.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		2.41%	2.15%	2.34%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>		2.21%	2.15%	2.34%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>1.21% to 3.21%</b>	<b>1.15% to 3.15%</b>	<b>1.34% to 3.34%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	36,520,000.00	36,600,000.00		
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)	263,931,738.00	269,607,698.00	274,941,225.00	281,215,844.00
District's Projected Change in LCFF Revenue:		2.15%	1.98%	2.28%
LCFF Revenue Standard:		1.21% to 3.21%	1.15% to 3.15%	1.34% to 3.34%
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	168,603,751.31	197,836,948.92	85.2%
Second Prior Year (2015-16)	174,321,129.42	206,622,898.80	84.4%
First Prior Year (2016-17)	182,869,978.00	224,752,355.00	81.4%
	Historical Average Ratio:		83.7%

  

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>80.7% to 86.7%</b>	<b>80.7% to 86.7%</b>	<b>80.7% to 86.7%</b>

**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)	194,875,766.00	231,029,371.00	84.4%	Met
1st Subsequent Year (2018-19)	206,367,978.11	252,968,350.11	81.6%	Met
2nd Subsequent Year (2019-20)	212,196,659.31	247,783,290.31	85.6%	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):	2.21%	2.15%	2.34%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.79% to 12.21%	-7.85% to 12.15%	-7.66% to 12.34%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.79% to 7.21%	-2.85% to 7.15%	-2.66% to 7.34%

**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)	30,302,137.00		
Budget Year (2017-18)	20,457,317.00	-32.49%	Yes
1st Subsequent Year (2018-19)	20,457,317.00	0.00%	No
2nd Subsequent Year (2019-20)	20,457,317.00	0.00%	No

**Explanation:**  
(required if Yes)

Unearned revenue is not included in the 2016/17 Adopted Budget. Once the 2016/17 financial records are closed and the unearned revenue amounts are known, they will be included in the First Interim budget.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2016-17)	29,635,605.00		
Budget Year (2017-18)	12,303,960.00	-58.48%	Yes
1st Subsequent Year (2018-19)	16,510,786.00	34.19%	Yes
2nd Subsequent Year (2019-20)	12,303,960.00	-25.48%	Yes

**Explanation:**  
(required if Yes)

2017/18 does not include the on-behalf STRS contribution, nor the expenditure of \$10 million. It will be budgeted at First interim. No one-time mandated costs are budgeted in 2017/18. But they are budgeted in 2018/19 and then removed in 2019/20.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2016-17)	18,836,642.00		
Budget Year (2017-18)	12,757,383.00	-32.27%	Yes
1st Subsequent Year (2018-19)	12,606,383.00	-1.18%	No
2nd Subsequent Year (2019-20)	12,455,383.00	-1.20%	No

**Explanation:**  
(required if Yes)

In 2017/18 one-time donations and grants are removed; there was a \$10 grant for EV busses from AQMD.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2016-17)	27,388,870.36		
Budget Year (2017-18)	13,244,697.00	-51.64%	Yes
1st Subsequent Year (2018-19)	18,758,902.00	41.63%	Yes
2nd Subsequent Year (2019-20)	12,907,723.00	-31.19%	Yes

**Explanation:**  
(required if Yes)

2017/18 the one-time carryovers from the prior year have been removed and are in the ending fund balance reserve. In 2018/19 the one-time ending fund balance reserve has been budgeted for and then removed in 2019/20.

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

First Prior Year (2016-17)	47,482,568.00		
Budget Year (2017-18)	40,653,134.00	-14.38%	Yes
1st Subsequent Year (2018-19)	43,114,176.00	6.05%	No
2nd Subsequent Year (2019-20)	36,369,141.00	-15.64%	Yes

**Explanation:** (required if Yes) 2017/18 the one-time carryovers from the prior year have been removed and are in the ending fund balance reserve. In 2018/19 the one-time ending fund balance reserve has been budgeted for and then removed in 2019/20.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2016-17)	78,774,384.00		
Budget Year (2017-18)	45,518,660.00	-42.22%	Not Met
1st Subsequent Year (2018-19)	49,574,486.00	8.91%	Met
2nd Subsequent Year (2019-20)	45,216,660.00	-8.79%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2016-17)	74,871,438.36		
Budget Year (2017-18)	53,897,831.00	-28.01%	Not Met
1st Subsequent Year (2018-19)	61,873,078.00	14.80%	Not Met
2nd Subsequent Year (2019-20)	49,276,864.00	-20.36%	Not Met

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

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

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

**Explanation:**  
Federal Revenue (linked from 6B if NOT met)  
Unearned revenue is not included in the 2016/17 Adopted Budget. Once the 2016/17 financial records are closed and the unearned revenue amounts are known, they will be included in the First Interim budget.

**Explanation:**  
Other State Revenue (linked from 6B if NOT met)  
2017/18 does not include the on-behalf STRS contribution, nor the expenditure of \$10 million. It will be budgeted at First interim. No one-time mandated costs are budgeted in 2017/18. But they are budgeted in 2018/19 and then removed in 2019/20.

**Explanation:**  
Other Local Revenue (linked from 6B if NOT met)  
In 2017/18 one-time donations and grants are removed; there was a \$10 grant for EV busses from AQMD.

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

**Explanation:**  
Books and Supplies (linked from 6B if NOT met)  
2017/18 the one-time carryovers from the prior year have been removed and are in the ending fund balance reserve. In 2018/19 the one-time ending fund balance reserve has been budgeted for and then removed in 2019/20.

**Explanation:**  
Services and Other Exps (linked from 6B if NOT met)  
2017/18 the one-time carryovers from the prior year have been removed and are in the ending fund balance reserve. In 2018/19 the one-time ending fund balance reserve has been budgeted for and then removed in 2019/20.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	312,647,750.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00				
c. Net Budgeted Expenditures and Other Financing Uses	312,647,750.00	9,379,432.50	6,806,770.64	6,806,770.64	6,806,770.64

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%
	6,252,955.00	6,806,770.64

e. OMMA/RMA Contribution	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
	9,000,000.00	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)	15,000,000.00	15,000,000.00	16,097,526.59
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	778,834.53	385,965.01	1.09
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	(1.09)
d. Available Reserves (Lines 1a through 1c)	15,778,834.53	15,385,965.01	16,097,526.59
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	276,826,140.58	313,069,126.24	341,923,063.04
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)	276,826,140.58	313,069,126.24	341,923,063.04
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	5.7%	4.9%	4.7%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.9%</b>	<b>1.6%</b>	<b>1.6%</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)	169,786.13	207,369,583.07	N/A	Met
Second Prior Year (2015-16)	3,299,082.88	238,714,516.63	N/A	Met
First Prior Year (2016-17)	804,934.00	237,072,181.00	N/A	Met
Budget Year (2017-18) (Information only)	(5,733,295.00)	241,029,371.00		

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

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

Percentage Level <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)	21,148,929.00	31,509,189.29	N/A	Met
Second Prior Year (2015-16)	23,072,516.00	31,678,975.42	N/A	Met
First Prior Year (2016-17)	29,728,897.00	34,978,058.26	N/A	Met
Budget Year (2017-18) (Information only)	35,782,992.26			

<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.)	24,651	24,651	24,651
<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?
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		

**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)	312,647,750.00	329,528,318.46	322,343,259.31
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	312,647,750.00	329,528,318.46	322,343,259.31
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,379,432.50	9,885,849.55	9,670,297.78
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 (Greater of Line B5 or Line B6)</b>	<b>9,379,432.50</b>	<b>9,885,849.55</b>	<b>9,670,297.78</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)	10,367,751.79	9,904,457.15	5,723,713.84
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1.47	0.00	0.00
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)	(1.47)	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)	10,367,751.79	9,904,457.15	5,723,713.84
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.32%	3.01%	1.78%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>9,379,432.50</b>	<b>9,885,849.55</b>	<b>9,670,297.78</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)

With the significant compounding annual STRS and PERS increase (additional \$14.3 million in 2019/20 over 2014/15), we do not meet the State required 3% economic uncertainties in 2019/20. Twin Rivers will continue to evaluate, monitor and adjust the budget to ensure the 2019/20 Adopted Budget 3% reserve is met.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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?

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?

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)?

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)	(31,162,874.00)			
Budget Year (2017-18)	(33,627,997.00)	2,465,123.00	7.9%	Met
1st Subsequent Year (2018-19)	(33,627,997.00)	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	(33,627,997.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2016-17)	12,319,826.00			
Budget Year (2017-18)	10,000,000.00	(2,319,826.00)	-18.8%	Not Met
1st Subsequent Year (2018-19)	5,000,000.00	(5,000,000.00)	-50.0%	Not Met
2nd Subsequent Year (2019-20)	3,000,000.00	(2,000,000.00)	-40.0%	Not Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

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

Reduction to the investment in our facilities.

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

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

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

1. Does your district have long-term (multiyear) commitments?  Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		FD01, FD13 & FD14	FD01, FD13 & FD14: OB7439 & 5800	3,267,790
Certificates of Participation		FD21 & FD24	FD21: OB 7439	47,350,000
General Obligation Bonds		FD51	FD51 (BIRF); OB 7439	252,061,922
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		FD01, FD11, FD12 & FD13	FD01, FD11, FD12 & FD13: OB1XXX,2XXX,3XXX	1,740,831

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
QZABS		FD40	FD40:FIRST ONE DUE DEC. 2017;THEN 2018 & 2020	11,000,000
<b>TOTAL:</b>				<b>315,420,543</b>

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases	1,802,380	1,700,018	890,070	364,140
Certificates of Participation	1,515,200	1,515,200	1,515,200	1,515,200
General Obligation Bonds	18,691,939	19,768,424	18,613,906	18,334,387
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
QZABS		1,000,000	5,000,000	
<b>Total Annual Payments:</b>	<b>22,009,519</b>	<b>23,983,642</b>	<b>26,019,176</b>	<b>20,213,727</b>

Has total annual payment increased over prior year (2016-17)?

Yes

Yes

No

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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)

2017/18 and 2018/19 annual debt payments increase due to the pay off of two of the three QZABs (money is reserved).

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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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(required if Yes)

November 2016, the District refunded bonds and issued new bonds which allowed for a prepayment of \$48.8 million of the 2007 COP debt. The use of bond funds and the one-time District funds (\$15 million) towards prepayment of the debt liability reduces the amount and time from which the General Fund will burden the remainder of the unfunded 2007 COP debt liability. The District has reserves in the Building Fund to cover the debt interest payments through 2021/22. Thereafter, debt interest payments of \$1.5 million will start in 2022/23 from the General Fund; interest and principal of \$8.8 million in 2036/37 and an average of \$10.8 million each of the last 4 years of the COP debt.

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

Retiree health benefits are from age 55 - 65 with 15 years of service for certificated and all management and 10 years of service for classified union members. The district pays up to the single employee District contribution at the time of retirement.

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	0	1,466,766

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

55,887,758.00

b. OPEB unfunded actuarial accrued liability (UAAL)

55,456,039.00

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

Actuarial

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

Jul 01, 2014

5. OPEB Contributions

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	6,254,704.00	6,254,704.00	6,254,704.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,500,000.00	1,500,000.00	1,500,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,500,000.00	1,500,000.00	1,500,000.00
d. Number of retirees receiving OPEB benefits	367	367	367

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

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

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

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

No
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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:

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3. Self-Insurance Liabilities  
 a. Accrued liability for self-insurance programs  
 b. Unfunded liability for self-insurance programs


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

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

**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	1,485.1	1,486.9	1,486.9	1,486.9

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

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

No

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.

The District is in Factfinding with TRUE for 2016/17 negotiations.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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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

1,308,585 - ALL GF

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
11,865,546	11,865,546	11,865,546
92% - 50%	92% - 50%	92% - 50%
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:

Yes	0	0
6,505,891	0	0

2016/17 District proposed costs for TRUE are reserved in the ending fund balance for 2017/18 and on-going portion included in 2018/19 budget along with the one year payment still to be made.

**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
1,426,144	1,495,097	1,561,657
0.0%	0.0%	0.0%

**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
Yes	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	960.2	968.6	968.6	968.6

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

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.

CSEA 2016/17 negotiations are settled and in the 2017/18 Adopted Budget.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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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

473,776 - ALL GF

7. Amount included for any tentative salary schedule increases

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	7,085,602	7,085,602	7,085,602
3. Percent of H&W cost paid by employer	99% - 50%	99% - 50%	99% - 50%
4. Percent projected change in H&W cost over prior year	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:

No		
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**Classified (Non-management) Step and Column Adjustments**

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,208,343	1,127,888	1,160,549
3. Percent change in step & column over prior year	0.0%	-0.3%	0.0%

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	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.):

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	173.7	174.7	174.7	174.7

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

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)
Amount included for any tentative salary schedule increases			

**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)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits	1,684,691		
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

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

**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)
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			

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

Jun 27, 2017
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**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?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- 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)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- 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?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- 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)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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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