SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item 3.2

Meeting Date: June 28, 2017

Subject: Adopt Proposed Fiscal Year 2017-18 Budget for All Funds

- ☐ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: __)
- ☐ Conference/Action
- ☒ Action
- ☐ Public Hearing

Division: Business Services

Recommendation: Adopt the proposed 2017-18 Budget for all funds presented as a Public Hearing Item at the June 15th, 2017 Board Meeting.

Background/Rationale: At the June 15, 2017 Board meeting, a public hearing was conducted on the proposed 2017-18 Budget for all funds. Administration is now requesting action to adopt the proposed Budget. As indicated at the prior Board meeting, by June 30th of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th. The 2017-18 Budget establishes expenditure authority for the district to conduct business for the next fiscal year.

The proposed 2017-18 budget is based on the May Revised Budget that was presented by the Governor on May 11, 2017 and incorporates recommendations from the Sacramento County Office of Education. While the Governor's May Revised Budget is a very significant event in the process, the final impact to the district will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget. The proposed 2017-18 budget takes into consideration the priorities from stakeholders as discussed at the LCAP presentations and budget committee meetings.

Financial Considerations: The proposed budget establishes expenditure authority for all funds.

LCAP Goal(s): Family and Community Empowerment; Operational Excellence

Documents Attached:

1. Executive Summary
2. Adopted Budget Summary All Funds
3. As requested at the June 15th Board meeting, attached is a detail breakdown of Books and Supplies (Object Codes 4000-4999s) for General Fund
4. The documents presented on First Reading on June 15, 2017 Board Meeting, Agenda 9.2 applies with some revisions to include the latest budget information

Estimated Time of Presentation: 15 minutes
Submitted by: Gerardo Castillo, CPA, Chief Business Officer
Gloria Chung, Fiscal Director
Approved by: José L. Banda, Superintendent

Board of Education Executive Summary

Business Services

Adopt Proposed Fiscal Year 2017-18 Budget for All Funds
June 28, 2017

I. OVERVIEW/HISTORY:

This document provides an overview of the budget process and a timeline used in preparing the 2017-18 Adopted Budget. The Governor's Budget Proposal for 2017-18 paints a somewhat brighter fiscal picture than what he offered in his January Budget proposal. However, he noted that the state has increased spending by billions of dollars over the last several years, especially for education. He warned that we are starting to press the envelope with regard to the length of our current economic recovery, noting that the longest recovery on record is ten years, and we are now in our eighth year of growth. He emphasized exercising fiscal restraint due to this looming recession and pressures from Washington D.C. He cautioned that if the American Health Care Act ("Trumpcare"), or a similar bill were to become law, it would cost California billions of dollars.

He stressed that he did not want to return to the practices of prior Administrations in which new programs were added during the good times but have "the rug pulled out" from people receiving these services when the economy turned south. Without predicting such a recession, he stated that the Department of Finance (DOF) has forecast a $55 billion revenue shortfall over three years even with a recession of "moderate intensity."

On December 8th - Staff presented the First Interim Financial Report and Board approved with a positive certification for the third year in a row since 2007-08. Staff projected the revenues and expenses for 2017-18 emphasizing that the District must be vigilant and have the fiscal discipline to avoid incurring any fiscal distress in future years. Staff presented an overview of the district's budget along with challenges such as continued declining enrollment mainly due to the addition of a new charter school, increases in health benefits, retirement system costs and Other Post-Employment Benefits (OPEB) Liability.

On December 8th - Staff presented a budget timeline and process for preparing the 2017-18 Adopted Budget that aligned with LCAP. The process of developing a school district budget is an ongoing function that must be addressed by the Board and administration throughout the school year. In order to effectively develop a fiscal document that reflects the goals and objectives of the school district, the budget process must include a well-defined budget calendar outlining when specific activities will be completed.

January/February - Based on the Governor's January budget, staff presented a summary of the Governor's January budget on January 19th. Kevin Gordon, President of Capitol Advisors, also an expert on K-12 finance discussed in detail Proposition 98 and the effect of pension increases on school districts. The estimated statutory COLA for K-12 education programs in 2017-18 was 1.48% during January's Proposal, and is applied to the LCFF base grant targets, as well as other education programs that are funded outside of the LCFF. Those programs include Special Education, Child Nutrition, Foster Youth, Preschool, and Childhood Education, all of which were proposed to receive the statutory COLA. In addition to the proposed COLA increase, one time discretionary funds equivalent to $2.04 million for SCUSD were proposed on the Governor's January Budget. For 2016-17, the amount was $9.1 million for SCUSD, a reduction of $7 million in 2017-18. Under the May Revise, the COLA for K-12 education increased to 1.56%. However, we cannot count on the $2.04 million proposed during Governor's January budget because this amount is deferred until May 2019.

On February 2nd, the Budget Workshop was presented to the Board. Staff presented the Governor's January budget and explained how Sacramento City USD (SCUSD) gets funding for each revenue source, the LCFF, Federal, Other State and Local Revenue. In addition, staff presented how the funds are allocated to schools, and the unique finance challenges of SCUSD such as increase in health benefits costs. We apprised the Board about the Budget Development Process and allocation of resources, including the staffing formulas. Staff listened to the Board and public about their Budget priorities.

The Budget development and the LCAP go hand in hand. On November 3rd, 2016 the Board of Education appointed the Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC). The LCAP PAC met monthly to learn about, and discuss topics such as the new LCAP template, the California School Dashboard, the Annual Update, the budget, and the metrics. The District English Learner Advisory Committee (DELAC) created a subcommittee to serve as the English Learner Parent Advisory Committee (EL PAC). On February 15, 2017 the LCAP PAC and the EL PAC held a joint meeting to review and discuss the budget. Comments and questions were recorded and responded in writing at the March 15, 2017 meeting. The district's LCAP feedback survey was offered between May 1st and May 31st, and stakeholders were invited to provide their opinion on whether the goals, actions, and services in the LCAP were moving the district in the right direction.

On February 16th, staff presented the budget reductions for 2017-18. Budget reductions for FY 2017-18 are due to the ending and reduction of Categorical Funds. In addition, there are some reductions due to the adjustment for enrollment at some of the schools. Once funding is determined, staff will look into retaining positions.

Staff projected a budget shortfall in Title I, as well as Title IV (21st Century), After School Education and Safety (ASES), Tobacco Use Prevention Education (TUPE), Medical, LCFF and Local Grants such as Bechtel.

During the months of January and February, Budget and HR staff met with each school and central department administrators to develop the budget for 2017-18. During these meetings, the budget for the current year was reviewed so school administrators effectively monitor spending funds to serve students.
On March 2nd, the Board approved the recommended budget reductions made at the February 16, 2017 Board Meeting to maintain a balanced 2017-2018 Budget. Since these reductions were approved, the Board and staff have identified one-time funding to maintain most programs, especially 21st Century.

On March 16th, the Second Interim Financial Report was approved with a positive certification. It was determined that the district will finish with a positive cash status by the end of June. Staff presented the financial position for 2016-17 and the projections for 2017-18 and 2018-19. Staff presented the enrollment, average daily attendance, state revenue and other areas that could impact the budget in the current or outlying years. Staff explained that the district has not settled agreements with all bargaining units for FY 2016-17 and 2017-18 and as of today, we still have not settled.

On April 6th, as an information item, staff presented the LCAP Annual Update to the Board, including a review of data trends and expenditures to date. Staff described how the community would be presented with multiple opportunities to review the Annual Update, and to provide feedback on the draft LCAP. Staff analyzed the actual Average Daily Attendance (ADA) for Period 2 and mandatory costs to begin building the 2017-18 district budget proposal.

Staff met with Sacramento County Office of Education (SCOE) to go over the Second Interim and budget assumptions for 2017-18. Staff also met with SCOE to review the LCAP changes implemented by California Department of Education (CDE) and the expectations of the budget for 2017-18 and beyond.

Staff attended two May Revision workshops to analyze the Governor's May Revision in order to provide an update at the June 1st Board meeting. The Budget Committee was renewed for 2016-17 and met two times during May, a total of five times since March. The Budget Committee is composed of three Board members and staff. The meetings are open to the public. The Committee has learned about different topics and their recommendations are included in the Budget for 2017-18.

On June 1st, the Board received preliminary information on the May Revise which was officially released on May 11, 2017. Staff highlighted the proposed additional $1.4 billion statewide, up to $660,000 for SCUSD from the January Budget proposal. The Department of Finance staff estimates that the additional funding proposed in the budget will eliminate 43.97% of the remaining gap between the 2017-2018 funding level and the LCFF funding target for each school district. The K-12 COLA is 1.56% for 2017-18.

At the January Governor's Budget Proposal, we estimated about $48 per ADA in one-time funds. The May Revision shows an increase to $170 per ADA. This is a one-time increase equivalent to about $4.7 Million for SCUSD. But, the Governor proposes to hold off releasing the funds until May 2019. SCUSD will not book it for 2017-18 Budget. The one-time funds proposed by the Governor's in January do not continue in the May Revise.

On June 15th, the Legislature sent Governor Brown the 2017-18 Budget Proposal for consideration and it includes one-time funds being paid in May 2018. Given that the budget package represents the agreement between the Governor and the Democratic leadership, it is expected that the Governor will approve the legislation before the fiscal year begins on July 1, 2017. However, the Governor could use his constitutional authority to reduce or eliminate certain expenditures contained within the spending plan.

On June 15th, staff held a Public Hearing and on the proposed 2017-18 Budget for all funds. Staff presented the 2017-18 Allocation of Resources based on community engagement and LCAP Advisory Committee and Budget Committee input. Staff presented the Superintendent recommendations and listened to Board and public comments to adjust the Proposed Budget for FY 2017-18 based on the May Revise Funding. The 2017-18 Adopted Budget is based on the Governor's May Revise and recommendations from Sacramento County Office of Education (SCOE). The recommendations from the Superintendent take into consideration all input from the stakeholders. The Superintendent took very seriously the recommendations made by the LCAP Advisory Committee and the Board of Education. Staff will continue to closely monitor the state budget situation.

II. Driving Governance:

- Education Code section 42127 requires the Governing Board of each school district to adopt a budget on or before July 1st. The budget to be adopted shall be prepared in accordance with Education Code section 42126. The adopted budget shall be submitted to the County Office of Education. The County Office of Education will determine if the district will be able to meet its financial obligations during the fiscal year and ensure a financial plan that will enable the district to satisfy its multi-year financial commitments.

III. Budget:

The 2017-18 Budget Summary for all funds is on the next page.

IV. Goals, Objectives and Measures:

Present a balanced 2017-18 Adopted Budget Minimize reliance on the use of one-time funds and reinstate positions as much as possible that have direct impact on student achievement.

V. Major Initiatives:

- Continued analysis of information from the state and its impact on the district finances.
- Budget Revision within 45 days from signing of State Budget.

VI. Results:

Budget development for 2017-18 has followed the timeline approved by the Board. With the approval of the 2017-18 Adopted Budget, expenditure authority for 2017-18 will be in place and the June 30, 2017 timeline will be met.

VII. Lessons Learned/Next Steps:

- Continue to monitor the State budget and its impact on the district finances.
- Continue to obtain stake holders' input, follow the LCAP process and meet with bargaining units to seek cost reductions and long-term budget savings.

Sacramento City Unified School District • 2017-2018
Adopted Budget Summary--All Funds

	GENERAL FUND															
	UNRESTRICTED	RESTRICTED Partially Funded	RESTRICTED Fully Funded	TOTAL	Charter School Fund	Adult Education Fund	Cafeteria Fund	Child Development Fund	Deferred Maintenance Fund	General Obligation Bonds Fund	Building Fund	Capital Facilities Funds Funds 25, 49, 52	County Schools Facilities Fund	Dental Vision Fund	Self Insurance Fund	Grand Total All Funds
REVENUES																
LCFF SOURCES	$367,365,706	$0	$0	$367,365,706	$16,680,305											$384,046,011
FEDERAL REVENUE	$0	$8,221,083	$43,294,670	$51,515,753	$238,761	$680,230	$23,070,000	$11,405,531								$86,910,275
OTHER STATE REVENUES	$5,818,490	$22,092,007	$28,364,909	$56,275,406	$825,474	$1,565,895	$1,635,636	$7,927,837								$68,230,248
OTHER LOCAL REVENUES	$2,419,178	$0	$2,542,885	$4,962,063		$4,365,000	$1,178,000	$2,128,480				$2,000,000		$8,867,265	$5,261,882	$28,762,690
TOTAL REVENUES	**$375,603,374**	**$30,313,090**	**$74,202,464**	**$480,118,928**	**$17,744,540**	**$6,611,125**	**$25,883,636**	**$21,461,848**	**$0**	**$0**	**$0**	**$2,000,000**	**$0**	**$8,867,265**	**$5,261,882**	**$567,949,224**
EXPENDITURES																
CERTIFICATED SALARIES	$148,175,396	$31,492,711	$17,669,511	$197,337,618	$7,063,226	$2,048,005		$6,353,907								$212,802,756
CLASSIFIED SALARIES	$39,032,212	$16,253,995	$5,873,268	$61,159,475	$986,833	$1,522,661	$6,867,380	$3,867,580			$461,546			$139,064	$178,669	$75,183,208
EMPLOYEE BENEFITS	$103,660,531	$34,828,142	$22,449,940	$160,938,613	$6,084,947	$2,427,133	$4,462,396	$8,914,891			$182,802			$91,349	$115,382	$183,217,513
BOOKS AND SUPPLIES	$7,764,882	$1,356,993	$12,447,389	$21,569,264	$357,299	$178,507	$13,162,620	$864,132			$0				$30,000	$36,161,822
SERVICES/OTHER OP. EXP.	$24,062,245	$16,642,295	$14,846,135	$55,550,675	$1,564,277	$648,714	$257,817	$611,068			$0			$8,636,852	$4,952,000	$72,221,403
CAPITAL OUTLAY	$93,530	$27,231	$2,544,493	$2,665,254	$0		$87,972	$0	$0		$163,545,359	$637,453				$166,936,039
OTHER OUTGO	$2,836,450	$0	$0	$2,836,450	$0							$5,466,824				$8,303,274
INDIRECT/DIRECT SUPPORT	-$3,844,660		$1,932,834	-$1,911,826	$0	$16,105	$1,045,451	$850,270								$0
TOTAL EXPENDITURES	**$321,780,586**	**$100,601,368**	**$77,763,570**	**$500,145,524**	**$16,056,582**	**$6,841,125**	**$25,883,636**	**$21,461,848**	**$0**	**$0**	**$164,189,707**	**$6,104,277**	**$0**	**$8,867,265**	**$5,276,051**	**$754,826,015**
OTHER FINANCING SOURCES/USES																
INTERFUND TRANSFERS IN	$1,502,069	$0	$0	$1,502,069		$230,000		$1,500,000								$3,232,069
INTERFUND TRANSFERS OUT	-$1,730,000	$0	$0	-$1,730,000	-$1,502,069	$0										-$3,232,069
OTHER SOURCES											$0					$0
OTHER USES	-$70,288,278	$70,288,278	$0													$0
TOTAL OTHER SOURCES/USES	**-$70,516,209**	**$70,288,278**	**$0**	**-$227,931**	**-$1,502,069**	**$230,000**	**$0**	**$1,500,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
NET CHANGE IN FUND BALANCE	-$16,693,421	$0	-$3,561,106	-$20,254,527	$185,889	$0	$0	$1,500,000	$0	$0	-$164,189,707	-$4,104,277		$0	-$14,169	-$186,876,791
BEGINNING BALANCE, JULY 1	**$70,999,740**	**$0**	**$4,378,759**	**$75,378,499**	**$1,091,305**	**$0**	**$10,428,604**	**$0**	**$0**		**$165,033,154**	**$7,395,670**	**$1,774**	**$2,191,026**	**$6,887,380**	**$268,407,412**
Audit Adjustments																$0
ENDING BALANCE	**$54,306,319**	**$0**	**$817,653**	**$55,123,973**	**$1,277,194**	**$0**	**$10,428,604**	**$1,500,000**	**$0**	**$0**	**$843,447**	**$3,291,393**	**$1,774**	**$2,191,026**	**$6,873,211**	**$81,530,621**
NONSPENDABLE	$545,000		$0	$545,000												$545,000
RESTRICTED			$817,653	$817,653	$129,623		$10,207,439									$11,154,716
ASSIGNED	$33,748,186		$0	$33,748,186	$1,147,571	$0	$221,165	$1,500,000			$843,447	$3,291,393	$1,774	$2,191,026	$6,873,211	$49,817,772
ECONOMIC UNCERTAINTIES	$20,013,133		$0	$20,013,133		$0					$0					$20,013,133
UNAPPROPRIATED FUND BALANCE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Model OB18-08 JUNE 28 ADOPTED FINAL **Fiscal Year 2017/18**

Fund **01 General Fund**

Expenditure	Description	Amount	Percentage of Sources
4000			
4110	Approved Textbooks/Core Curric	1,999,773.00	.00%
4210	Other Books-General	141,082.00	.00%
4310	Instructional Materials/Suppli *	12,381,756.19	.00%
4320	Non-Instructional Materials/Su	3,854,094.75	.00%
4330	Transportation Supplies	14,775.00	.00%
4331	Transportation Repair Parts	257,250.00	.00%
4332	Oil	46,225.00	.00%
4333	Tires	139,667.00	.00%
4334	Gasoline	592,695.92	.00%
4410	Equipment $500 - $4,999	2,141,944.75	.00%
	Total 4000	**21,569,263.61**	**.00%**
	Total Expenditure	**21,569,263.61**	**.00%**

Starting Balance	**.00**
+ Revenues	**.00**
- Expenditures	**21,569,263.61**
- Budgeted Reserves & Fund Bal	**.00**
= Unappropriated Balance	**21,569,263.61-**

Starting Balance	**.00**
+ Total Revenues	**.00**
= Total Sources	**.00**

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000			.00%
3000			.00%
4000		21,569,263.61	.00%
5000			.00%
6000			.00%
7000			.00%
	- Total Expenditures	**21,569,263.61**	.00%
	- Total Budgeted Reserves and Fund Balance	**.00**	.00%
	= Unappropriated Balance	**21,569,263.61-**	.00%

* See attached for more details

Model OB18-08 JUNE 28 ADOPTED FINAL **Fiscal Year 2017/18**

Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0010 - A. M. WINN**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0010-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		12,781.00
1	Other			12,781.00	
01-0012-0-4310-00-1110-1000-000-0010-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		3,666.00
1	Other			3,666.00	
			Total for Location 0010 and Expenditure accounts		**16,447.00**
Location **0024 - BOWLING GREEN MCCOY**					
Expenditure					
01-6500-0-4310-00-5750-1110-000-0024-000			**InstMatls, SpecialEd, PrjYr,5/22 Sev, SE:SepCls**		900.00
1	Other	CLASS FUNDS ID#0	BWL GRN SDC Pos#0	900.00	
01-6500-0-4310-00-5770-1120-000-0024-000			**InstMatls, SpecialEd, PrjYr,5/22 Non, SE:ResSpec**		200.00
1	Other	CLASS FUNDS ID#0	BWL GRN RSP Pos#0	200.00	
			Total for Location 0024 and Expenditure accounts		**1,100.00**
Location **0029 - BRET HARTE**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0029-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		3,200.00
1	Other			3,200.00	
01-0012-0-4310-00-1110-1000-000-0029-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		24,426.00
1	Other			24,426.00	
01-3010-0-4310-00-1110-1000-000-0029-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		10,638.00
1	Other			10,638.00	
			Total for Location 0029 and Expenditure accounts		**38,264.00**
Location **0032 - CALEB GREENWOOD**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0032-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		17,863.00
1	Other			17,863.00	
01-0012-0-4310-00-1110-1000-000-0032-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		14,185.00
1	Other			14,185.00	
			Total for Location 0032 and Expenditure accounts		**32,048.00**
Location **0035 - CAMELLIA BASIC**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0035-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		9,000.00
1	Other			9,000.00	
01-0012-0-4310-00-1110-1000-000-0035-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		26,400.00

Model OB18-08 JUNE 28 ADOPTED FINAL **Fiscal Year 2017/18**

Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0035 - CAMELLIA BASIC** (continued)					
Expenditure (continued)					
01-0012-0-4310-00-1110-1000-000-0035-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct (Continued)**		
1	Other			26,400.00	
01-3010-0-4310-00-1110-1000-000-0035-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		10,208.00
1	Other			10,208.00	
			Total for Location 0035 and Expenditure accounts		**45,608.00**
Location **0037 - CAROLINE WENZEL**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0037-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		2,669.00
1	Other			2,669.00	
01-0012-0-4310-00-1110-1000-000-0037-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		6,751.00
1	Other			6,751.00	
01-3010-0-4310-00-1110-1000-000-0037-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		494.00
1	Other			494.00	
			Total for Location 0037 and Expenditure accounts		**9,914.00**
Location **0059 - DAVID LUBIN**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0059-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		16,384.00
1	Other			16,384.00	
01-0012-0-4310-00-1110-1000-000-0059-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		2,135.00
1	Other			2,135.00	
01-3010-0-4310-00-1110-1000-000-0059-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		40,962.00
1	Other			40,962.00	
			Total for Location 0059 and Expenditure accounts		**59,481.00**
Location **0095 - EARL WARREN**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0095-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		11,097.00
1	Other			11,097.00	
01-0012-0-4310-00-1110-1000-000-0095-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		20,020.00
1	Other			20,020.00	
01-3010-0-4310-00-1110-1000-000-0095-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		13,335.00
1	Other			13,335.00	
			Total for Location 0095 and Expenditure accounts		**44,452.00**
Location **0097 - ABRAHAM LINCOLN**					

Model OB18-08 JUNE 28 ADOPTED FINAL **Fiscal Year 2017/18**

Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0097 - ABRAHAM LINCOLN**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0097-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		15,581.00
1	Other			15,581.00	
01-0012-0-4310-00-1110-1000-000-0097-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		9,062.00
1	Other			9,062.00	
01-3010-0-4310-00-1110-1000-000-0097-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		1,916.00
1	Other			1,916.00	
			Total for Location 0097 and Expenditure accounts		**26,559.00**
Location **0098 - CESAR CHAVEZ INTERMEDIATE**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0098-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		4,865.00
1	Other			4,865.00	
01-0012-0-4310-00-1110-1000-000-0098-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		5,000.00
1	Other			5,000.00	
01-3010-0-4310-00-1110-1000-000-0098-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		6,885.00
1	Other			6,885.00	
			Total for Location 0098 and Expenditure accounts		**16,750.00**
Location **0100 - EDWARD KEMBLE**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0100-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		8,000.00
1	Other			8,000.00	
			Total for Location 0100 and Expenditure accounts		**8,000.00**
Location **0101 - SUSAN B. ANTHON**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0101-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		1,000.00
1	Other			1,000.00	
01-0012-0-4310-00-1110-1000-000-0101-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		24,856.00
1	Other			24,856.00	
01-3010-0-4310-00-1110-1000-000-0101-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		10,000.00
1	Other			10,000.00	
01-3180-0-4310-00-1110-1000-000-0101-000			**InstMatls,SIG,PrjYr,RgEdK12,Instruct**		191,221.00
1	Other			191,221.00	
			Total for Location 0101 and Expenditure accounts		**227,077.00**
Location **0104 - ELDER CREEK**					

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Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0104 - ELDER CREEK**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0104-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		13,922.00
1	Other			13,922.00	
01-0012-0-4310-00-1110-1000-000-0104-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		28,498.00
1	Other			28,498.00	
			Total for Location 0104 and Expenditure accounts		**42,420.00**
Location **0108 - ETHEL I. BAKER**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0108-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		6,444.00
1	Other			6,444.00	
01-0012-0-4310-00-1110-1000-000-0108-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		17,092.00
1	Other			17,092.00	
01-3010-0-4310-00-1110-1000-000-0108-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		9,168.00
1	Other			9,168.00	
			Total for Location 0108 and Expenditure accounts		**32,704.00**
Location **0110 - ETHEL PHILLIPS**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0110-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		721.00
1	Other			721.00	
01-0012-0-4310-00-1110-1000-000-0110-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		10,000.00
1	Other			10,000.00	
			Total for Location 0110 and Expenditure accounts		**10,721.00**
Location **0111 - JOHN MORSE THERAPEUTIC CENTER**					
Expenditure					
01-0012-0-4310-00-1110-1000-000-0111-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		14,416.00
1	Other			14,416.00	
01-3010-0-4310-00-1110-1000-000-0111-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		9,528.00
1	Other			9,528.00	
01-6500-0-4310-00-5751-1110-000-0111-000			**InstMatls, SpecialEd, PrjYr,SE NPA/S, SE:SepCls**		3,150.00
1	Other	CLASS FUNDS ID#0	JOHN MORSE Pos#0	3,150.00	
			Total for Location 0111 and Expenditure accounts		**27,094.00**
Location **0117 - FATHER KEITH B. KENNY**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0117-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		13,522.00

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Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0117 - FATHER KEITH B. KENNY** (continued)					
Expenditure (continued)					
01-0000-0-4310-00-1110-1000-000-0117-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct (Continued)**		
1	Other			13,522.00	
01-0012-0-4310-00-1110-1000-000-0117-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		4,083.00
1	Other			4,083.00	
01-3010-0-4310-00-1110-1000-000-0117-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		44,646.00
1	Other			4,449.00	
2	Other			40,197.00	
			Total for Location 0117 and Expenditure accounts		**62,251.00**
Location **0130 - GOLDEN EMPIRE**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0130-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		3,493.00
1	Other			3,493.00	
01-0012-0-4310-00-1110-1000-000-0130-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		17,500.00
1	Other			17,500.00	
01-3010-0-4310-00-1110-1000-000-0130-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		14,387.00
1	Other			14,387.00	
			Total for Location 0130 and Expenditure accounts		**35,380.00**
Location **0138 - MARTIN LUTHER KING JR.**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0138-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		10,676.00
1	Other			10,676.00	
01-0012-0-4310-00-1110-1000-000-0138-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		19,109.00
1	Other			19,109.00	
01-3010-0-4310-00-1110-1000-000-0138-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		8,771.00
1	Other			8,771.00	
			Total for Location 0138 and Expenditure accounts		**38,556.00**
Location **0139 - H. W. HARKNESS**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0139-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		6,327.00
1	Other			6,327.00	
01-0012-0-4310-00-1110-1000-000-0139-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		209.00
1	Other			209.00	
01-3010-0-4310-00-1110-1000-000-0139-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		10,617.00

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Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0139 - H. W. HARKNESS** (continued)					
Expenditure (continued)					
01-3010-0-4310-00-1110-1000-000-0139-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct (Continued)**		
1	Other			10,617.00	
01-3180-0-4310-00-1110-1000-000-0139-000			**InstMatls,SIG,PrjYr,RgEdK12,Instruct**		34,303.00
1	Other			34,303.00	
			Total for Location 0139 and Expenditure accounts		**51,456.00**
Location **0142 - HOLLYWOOD PARK**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0142-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		9,394.00
1	Other			9,394.00	
01-0012-0-4310-00-1110-1000-000-0142-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		7,902.00
1	Other			7,902.00	
01-3010-0-4310-00-1110-1000-000-0142-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		7,000.00
1	Other			7,000.00	
			Total for Location 0142 and Expenditure accounts		**24,296.00**
Location **0144 - HUBERT H. BANCROFT**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0144-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		18,948.00
1	Other			18,948.00	
			Total for Location 0144 and Expenditure accounts		**18,948.00**
Location **0146 - ISADOR COHEN**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0146-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		2,812.00
1	Other			2,100.00	
2	Other			712.00	
01-0012-0-4310-00-1110-1000-000-0146-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		8,000.00
1	Other			8,000.00	
			Total for Location 0146 and Expenditure accounts		**10,812.00**
Location **0148 - LEATAATA FLOYD**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0148-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		8,007.00
1	Other			8,007.00	
01-0012-0-4310-00-1110-1000-000-0148-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		13,283.00
1	Other			13,283.00	

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Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0148 - LEATAATA FLOYD** (continued)					
Expenditure (continued)					
01-3010-0-4310-00-1110-1000-000-0148-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		23,961.00
1	Other			7,111.00	
2	Other			16,850.00	
			Total for Location 0148 and Expenditure accounts		**45,251.00**
Location **0151 - LEONARDO DA VINCI**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0151-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		25,000.00
1	Other			25,000.00	
			Total for Location 0151 and Expenditure accounts		**25,000.00**
Location **0153 - JOHN BIDWELL**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0153-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		3,738.00
1	Other			3,738.00	
01-0012-0-4310-00-1110-1000-000-0153-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		12,967.00
1	Other			12,967.00	
01-3010-0-4310-00-1110-1000-000-0153-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		2,479.00
1	Other			2,479.00	
			Total for Location 0153 and Expenditure accounts		**19,184.00**
Location **0163 - JOHN CABRILLO**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0163-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		8,099.00
1	Other			8,099.00	
01-0012-0-4310-00-1110-1000-000-0163-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		49,807.00
1	Other			49,807.00	
01-3010-0-4310-00-1110-1000-000-0163-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		22,956.00
1	Other			22,956.00	
			Total for Location 0163 and Expenditure accounts		**80,862.00**
Location **0168 - JOHN D. SLOAT**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0168-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		8,185.00
1	Other			8,185.00	
01-0012-0-4310-00-1110-1000-000-0168-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		76,837.00
1	Other			76,837.00	

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Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0168 - JOHN D. SLOAT** (continued)					
Expenditure (continued)					
01-3010-0-4310-00-1110-1000-000-0168-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		40,326.00
1	Other			40,326.00	
01-3180-0-4310-00-1110-1000-000-0168-000			**InstMatls,SIG,PrjYr,RgEdK12,Instruct**		143,234.00
1	Other			143,234.00	
			Total for Location 0168 and Expenditure accounts		**268,582.00**
Location **0173 - ALICE BIRNEY WALDORF**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0173-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		21,377.00
1	Other			21,377.00	
			Total for Location 0173 and Expenditure accounts		**21,377.00**
Location **0178 - SUCCESS ACADEMY**					
Expenditure					
01-0000-0-4310-00-3550-1000-000-0178-000			**InstMatls,Unrestr NR,PrjYr,DCmtyDayS,Instruct**		953.00
1	Other			953.00	
01-0053-0-4310-00-1110-1000-000-0178-000			**InstMatls,TIIG Block,PrjYr,RgEdK12,Instruct**		30,162.00
1	Other			30,162.00	
01-3010-0-4310-00-1110-1000-000-0178-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		12,500.00
1	Other			12,500.00	
			Total for Location 0178 and Expenditure accounts		**43,615.00**
Location **0235 - MARK TWAIN**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0235-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		2,692.00
1	Other			2,692.00	
01-0012-0-4310-00-1110-1000-000-0235-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		36,998.00
1	Other			36,998.00	
01-3010-0-4310-00-1110-1000-000-0235-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		11,171.00
1	Other			11,171.00	
			Total for Location 0235 and Expenditure accounts		**50,861.00**
Location **0242 - MATSUYAMA**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0242-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		18,310.00
1	Other			18,310.00	
01-0012-0-4310-00-1110-1000-000-0242-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		7,907.00

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Location **0242 - MATSUYAMA** (continued)					
Expenditure (continued)					
01-0012-0-4310-00-1110-1000-000-0242-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct (Continued)**		
1	Other			7,907.00	
			Total for Location 0242 and Expenditure accounts		**26,217.00**
Location **0262 - NICHOLAS**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0262-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		16,172.00
1	Other			16,172.00	
01-0012-0-4310-00-1110-1000-000-0262-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		2,350.00
1	Other			2,350.00	
01-3010-0-4310-00-1110-1000-000-0262-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		4,296.00
1	Other			4,296.00	
			Total for Location 0262 and Expenditure accounts		**22,818.00**
Location **0265 - OAK RIDGE**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0265-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		17,849.00
1	Other			17,849.00	
01-0012-0-4310-00-1110-1000-000-0265-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		1,719.00
1	Other			1,719.00	
01-3010-0-4310-00-1110-1000-000-0265-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		12,665.00
1	Other			1,716.00	
2	Other			10,949.00	
			Total for Location 0265 and Expenditure accounts		**32,233.00**
Location **0267 - O. W. ERLEWINE**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0267-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		2,791.00
1	Other			2,791.00	
01-0012-0-4310-00-1110-1000-000-0267-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		11,239.00
1	Other			11,239.00	
			Total for Location 0267 and Expenditure accounts		**14,030.00**
Location **0269 - PACIFIC**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0269-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		13,959.00
1	Other			13,959.00	

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Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0269 - PACIFIC** (continued)					
Expenditure (continued)					
01-0012-0-4310-00-1110-1000-000-0269-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		11,000.00
1	Other			11,000.00	
01-3010-0-4310-00-1110-1000-000-0269-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		11,000.00
1	Other			11,000.00	
			Total for Location 0269 and Expenditure accounts		**35,959.00**
Location **0272 - PARKWAY**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0272-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		7,891.00
1	Other			7,891.00	
01-0012-0-4310-00-1110-1000-000-0272-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		26,218.00
1	Other			26,218.00	
01-3010-0-4310-00-1110-1000-000-0272-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		19,196.00
1	Other			19,196.00	
01-3180-0-4310-00-1110-1000-000-0272-000			**InstMatls,SIG,PrjYr,RgEdK12,Instruct**		74,193.00
1	Other			72,193.00	
2	Other			2,000.00	
			Total for Location 0272 and Expenditure accounts		**127,498.00**
Location **0277 - PETER BURNETT**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0277-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		3,839.00
1	Other			3,839.00	
01-0012-0-4310-00-1110-1000-000-0277-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		14,310.00
1	Other			14,310.00	
01-3010-0-4310-00-1110-1000-000-0277-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		1,318.00
1	Other			1,318.00	
			Total for Location 0277 and Expenditure accounts		**19,467.00**
Location **0282 - PHOEBE HEARST**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0282-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		24,263.00
1	Other			24,263.00	
01-0012-0-4310-00-1110-1000-000-0282-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		31,826.00
1	Other			31,826.00	
			Total for Location 0282 and Expenditure accounts		**56,089.00**

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Location **0285 - PONY EXPRESS**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0285-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		4,471.00
1	Other			4,471.00	
01-0012-0-4310-00-1110-1000-000-0285-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		13,500.00
1	Other			13,500.00	
01-3010-0-4310-00-1110-1000-000-0285-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		10,024.00
1	Other			10,024.00	
			Total for Location 0285 and Expenditure accounts		**27,995.00**
Location **0300 - CROCKER/RIVERSIDE**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0300-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		25,593.00
1	Other			25,593.00	
01-0012-0-4310-00-1110-1000-000-0300-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		18,220.00
1	Other			18,220.00	
			Total for Location 0300 and Expenditure accounts		**43,813.00**
Location **0305 - JAMES W. MARSHALL**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0305-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		437.00
1	Other			437.00	
01-0012-0-4310-00-1110-1000-000-0305-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		6,559.00
1	Other			6,559.00	
01-3010-0-4310-00-1110-1000-000-0305-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		5,219.00
1	Other			5,219.00	
			Total for Location 0305 and Expenditure accounts		**12,215.00**
Location **0327 - SEQUOIA**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0327-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		3,079.00
1	Other			3,079.00	
01-0012-0-4310-00-1110-1000-000-0327-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		1,458.00
1	Other			1,458.00	
01-3010-0-4310-00-1110-1000-000-0327-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		6,876.00
1	Other			6,876.00	
			Total for Location 0327 and Expenditure accounts		**11,413.00**
Location **0350 - GENEVIEVE DIDION**					

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Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0350 - GENEVIEVE DIDION**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0350-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		17,148.00
1	Other			17,148.00	
01-0012-0-4310-00-1110-1000-000-0350-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		23,919.00
1	Other			23,919.00	
			Total for Location 0350 and Expenditure accounts		**41,067.00**
Location **0354 - SUTTERVILLE**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0354-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		10,800.00
1	Other			10,800.00	
01-0012-0-4310-00-1110-1000-000-0354-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		407.00
1	Other			407.00	
			Total for Location 0354 and Expenditure accounts		**11,207.00**
Location **0359 - TAHOE**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0359-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		2,229.00
1	Other			2,229.00	
01-0012-0-4310-00-1110-1000-000-0359-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		17,228.00
1	Other			17,228.00	
01-3010-0-4310-00-1110-1000-000-0359-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		11,268.00
1	Other			11,268.00	
			Total for Location 0359 and Expenditure accounts		**30,725.00**
Location **0363 - THEODORE JUDAH**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0363-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		14,368.00
1	Other			14,368.00	
01-0012-0-4310-00-1110-1000-000-0363-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		10,000.00
1	Other			10,000.00	
			Total for Location 0363 and Expenditure accounts		**24,368.00**
Location **0379 - WASHINGTON**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0379-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		2,883.00
1	Other			2,883.00	
01-0012-0-4310-00-1110-1000-000-0379-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		10,000.00

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Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0379 - WASHINGTON** (continued)					
Expenditure (continued)					
01-0012-0-4310-00-1110-1000-000-0379-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct (Continued)**		
1	Other			10,000.00	
			Total for Location 0379 and Expenditure accounts		**12,883.00**
Location **0384 - WILLIAM LAND**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0384-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		7,298.00
1	Other			7,298.00	
01-0012-0-4310-00-1110-1000-000-0384-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		36,763.00
1	Other			36,763.00	
01-3010-0-4310-00-1110-1000-000-0384-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		10,321.00
1	Other			10,321.00	
			Total for Location 0384 and Expenditure accounts		**54,382.00**
Location **0390 - WOODBINE**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0390-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		6,534.00
1	Other			6,534.00	
01-0012-0-4310-00-1110-1000-000-0390-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		19,738.00
1	Other			19,738.00	
01-3010-0-4310-00-1110-1000-000-0390-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		6,142.00
1	Other			6,142.00	
			Total for Location 0390 and Expenditure accounts		**32,414.00**
Location **0410 - ALBERT EINSTEIN**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0410-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		7,926.00
1	Other			7,926.00	
01-0012-0-4310-00-1110-1000-000-0410-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		24,663.00
1	Other			24,663.00	
01-3010-0-4310-00-1110-1000-000-0410-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		24,449.00
1	Other			24,449.00	
			Total for Location 0410 and Expenditure accounts		**57,038.00**
Location **0415 - CALIFORNIA**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0415-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		4,752.00

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Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0415 - CALIFORNIA** (continued)					
Expenditure (continued)					
01-0000-0-4310-00-1110-1000-000-0415-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct (Continued)**		
1	Other			4,752.00	
01-0012-0-4310-00-1110-1000-000-0415-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		64,646.00
1	Other			64,646.00	
01-3010-0-4310-00-1110-1000-000-0415-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		30,000.00
1	Other			30,000.00	
			Total for Location 0415 and Expenditure accounts		**99,398.00**
Location **0420 - ROSA PARKS**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0420-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		17,487.00
1	Other			17,487.00	
01-0012-0-4310-00-1110-1000-000-0420-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		2,325.00
1	Other			2,325.00	
01-3010-0-4310-00-1110-1000-000-0420-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		11,951.00
1	Other			4,707.00	
2	Other			7,244.00	
			Total for Location 0420 and Expenditure accounts		**31,763.00**
Location **0431 - FERN BACON**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0431-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		22,228.00
1	Other			22,228.00	
01-0012-0-4310-00-1110-1000-000-0431-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		29,335.00
1	Other			29,335.00	
01-3010-0-4310-00-1110-1000-000-0431-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		53,933.00
1	Other			27,601.00	
2	Other			26,332.00	
			Total for Location 0431 and Expenditure accounts		**105,496.00**
Location **0445 - JOHN H. STILL - K-8**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0445-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		38,724.00
1	Other			38,724.00	
01-0012-0-4310-00-1110-1000-000-0445-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		42,815.00
1	Other			9,673.00	

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Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0445 - JOHN H. STILL - K-8** (continued)					
Expenditure (continued)					
01-0012-0-4310-00-1110-1000-000-0445-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct (Continued)**		
2	Other			33,142.00	
01-3010-0-4310-00-1110-1000-000-0445-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		10,128.00
1	Other			10,128.00	
01-3180-0-4310-00-1110-1000-000-0445-000			**InstMatls,SIG,PrjYr,RgEdK12,Instruct**		420,602.00
1	Other			420,602.00	
			Total for Location 0445 and Expenditure accounts		**512,269.00**
Location **0450 - KIT CARSON**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0450-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		14,392.00
1	Other			14,392.00	
01-0012-0-4310-00-1110-1000-000-0450-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		30,556.00
1	Other			30,556.00	
01-3010-0-4310-00-1110-1000-000-0450-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		7,729.00
1	Other			7,729.00	
			Total for Location 0450 and Expenditure accounts		**52,677.00**
Location **0480 - SAM BRANNAN**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0480-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		15,636.00
1	Other			15,636.00	
01-0012-0-4310-00-1110-1000-000-0480-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		7,000.00
1	Other			7,000.00	
01-3010-0-4310-00-1110-1000-000-0480-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		1,726.00
1	Other			1,726.00	
			Total for Location 0480 and Expenditure accounts		**24,362.00**
Location **0490 - SUTTER MIDDLE**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0490-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		51,432.00
1	Other			51,432.00	
01-0012-0-4310-00-1110-1000-000-0490-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		141,636.00
1	Other			141,636.00	
			Total for Location 0490 and Expenditure accounts		**193,068.00**
Location **0495 - WILL C. WOOD**					

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Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0495 - WILL C. WOOD**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0495-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		16,344.00
1	Other			16,344.00	
01-0012-0-4310-00-1110-1000-000-0495-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		10,410.00
1	Other			10,410.00	
01-3010-0-4310-00-1110-1000-000-0495-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		19,330.00
1	Other			5,308.00	
2	Other			14,022.00	
			Total for Location 0495 and Expenditure accounts		**46,084.00**
Location **0510 - C. K. MCCLATCHY**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0510-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		94,626.00
1	Other			94,626.00	
01-0000-0-4310-00-1110-4000-000-0510-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, AncillarySv**		15,000.00
1	Other			15,000.00	
01-0012-0-4310-00-1110-1000-000-0510-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		11,620.00
1	Other			11,620.00	
01-3010-0-4310-00-1110-1000-000-0510-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		299.00
1	Other			299.00	
			Total for Location 0510 and Expenditure accounts		**121,545.00**
Location **0517 - HEALTH PROFESSIONS HIGH SCHOOL**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0517-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		11,268.00
1	Other			11,268.00	
01-0012-0-4310-00-1110-1000-000-0517-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		36,636.00
1	Other			36,636.00	
01-3010-0-4310-00-1110-1000-000-0517-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		34,201.00
1	Other			34,201.00	
			Total for Location 0517 and Expenditure accounts		**82,105.00**
Location **0520 - HIRAM JOHNSON**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0520-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		57,010.00
1	Other			57,010.00	
01-0000-0-4310-00-1110-4000-000-0520-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, AncillarySv**		15,000.00

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Location **0520 - HIRAM JOHNSON** (continued)					
Expenditure (continued)					
01-0000-0-4310-00-1110-4000-000-0520-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, AncillarySv (Continued)**		
1	Other			15,000.00	
01-3010-0-4310-00-1110-1000-000-0520-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		7,909.00
1	Other			7,909.00	
01-3180-0-4310-00-1110-1000-000-0520-000			**InstMatls, SIG, PrjYr,RgEdK12, Instruct**		128,551.00
1	Other			128,551.00	
			Total for Location 0520 and Expenditure accounts		**208,470.00**
Location **0521 - WEST CAMPUS**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0521-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		23,576.00
1	Other			23,576.00	
01-0000-0-4310-00-1110-4000-000-0521-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, AncillarySv**		15,000.00
1	Other			15,000.00	
01-0012-0-4310-00-1110-1000-000-0521-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		25,042.00
1	Other			25,042.00	
01-3010-0-4310-00-1110-1000-000-0521-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		5,057.00
1	Other			5,057.00	
			Total for Location 0521 and Expenditure accounts		**68,675.00**
Location **0525 - JOHN F. KENNEDY**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0525-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		161,534.00
1	Other			161,534.00	
01-0000-0-4310-00-1110-4000-000-0525-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, AncillarySv**		15,000.00
1	Other			15,000.00	
01-0012-0-4310-00-1110-1000-000-0525-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		87,666.00
1	Other			87,666.00	
01-3010-0-4310-00-1110-1000-000-0525-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		96,005.00
1	Other			96,005.00	
			Total for Location 0525 and Expenditure accounts		**360,205.00**
Location **0530 - LUTHER BURBANK**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0530-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		70,698.00
1	Other			70,698.00	
01-0000-0-4310-00-1110-4000-000-0530-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, AncillarySv**		15,000.00

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Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0530 - LUTHER BURBANK** (continued)					
Expenditure (continued)					
1	Other			15,000.00	
01-0012-0-4310-00-1110-1000-000-0530-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		4,052.00
1	Other			4,052.00	
01-3010-0-4310-00-1110-1000-000-0530-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		10,059.00
1	Other			10,059.00	
			Total for Location 0530 and Expenditure accounts		**99,809.00**
Location **0540 - ROSEMONT**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0540-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		20,187.00
1	Other			20,187.00	
01-0000-0-4310-00-1110-4000-000-0540-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, AncillarySv**		15,000.00
1	Other			15,000.00	
01-0012-0-4310-00-1110-1000-000-0540-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		43,305.00
1	Other			43,305.00	
01-3010-0-4310-00-1110-1000-000-0540-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		16,578.00
1	Other			16,578.00	
			Total for Location 0540 and Expenditure accounts		**95,070.00**
Location **0557 - SCHOOL OF ENGINEERING AND SCIE**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0557-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		27,686.00
1	Other			27,686.00	
01-0012-0-4310-00-1110-1000-000-0557-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		37,034.00
1	Other			37,034.00	
01-3010-0-4310-00-1110-1000-000-0557-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		8,037.00
1	Other			8,037.00	
			Total for Location 0557 and Expenditure accounts		**72,757.00**
Location **0562 - ACCELERATED ACADEMY**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0562-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		5,500.00
1	Other			5,500.00	
			Total for Location 0562 and Expenditure accounts		**5,500.00**
Location **0563 - THE ACADEMY**					
Expenditure					

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Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0563 - THE ACADEMY**					
Expenditure (continued)					
01-0000-0-4310-00-1110-1000-000-0563-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		2,494.00
1	Other			2,494.00	
			Total for Location 0563 and Expenditure accounts		**2,494.00**
Location **0570 - AMERICAN LEGION**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0570-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		7,570.00
1	Other			7,570.00	
01-0012-0-4310-00-1110-1000-000-0570-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		4,804.00
1	Other			4,804.00	
01-3010-0-4310-00-1110-1000-000-0570-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		23,830.00
1	Other			23,830.00	
			Total for Location 0570 and Expenditure accounts		**36,204.00**
Location **0571 - CAPITAL CITY SC**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0571-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		4,000.00
1	Other			4,000.00	
01-0012-0-4310-00-1110-1000-000-0571-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		12,000.00
1	Other			12,000.00	
01-3010-0-4310-00-1110-1000-000-0571-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		5,000.00
1	Other			5,000.00	
			Total for Location 0571 and Expenditure accounts		**21,000.00**
Location **0701 - BOARD OF EDUCATION**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0701-000			**InstMatls,Unrestr NR,PrjYr,RgEdK12,Instruct**		2,862.45
1	Other			2,862.45	
			Total for Location 0701 and Expenditure accounts		**2,862.45**
Location **0708 - INTEGRATED SERVICES**					
Expenditure					
01-5951-0-4310-00-0000-2100-000-0708-000			**InstMatls,Meadowview Proj,PrjYr,Undistrib,InsSupAdmi**		4,100.00
1	Other	instructional supplies ID#0	instructional supplies Pos#0	4,100.00	
			Total for Location 0708 and Expenditure accounts		**4,100.00**
Location **0712 - AREA ASSISTANT SUPERIN -WEST**					
Expenditure					

Model OB18-08 JUNE 28 ADOPTED FINAL **Fiscal Year 2017/18**

Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0712 - AREA ASSISTANT SUPERIN -WEST**					
Expenditure (continued)					
01-0000-0-4310-00-1110-1000-000-0712-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		10,000.00
1	Other			10,000.00	
			Total for Location 0712 and Expenditure accounts		**10,000.00**
Location **0714 - AREA ASSISTANT SUPERINTENDENT**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0714-000			**InstMatls,Unrestr NR,PrjYr,RgEdK12,Instruct**		10,000.00
1	Other			10,000.00	
			Total for Location 0714 and Expenditure accounts		**10,000.00**
Location **0716 - AREA ASSISTANT SUPERIN-CENTRAL**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0716-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		10,000.00
1	Other			10,000.00	
			Total for Location 0716 and Expenditure accounts		**10,000.00**
Location **0720 - AREA ASSITANT SUPERIN-EAST**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0720-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		10,000.00
1	Other			10,000.00	
			Total for Location 0720 and Expenditure accounts		**10,000.00**
Location **0721 - CHIEF ACADEMIC OFFICER**					
Expenditure					
01-0000-0-4310-00-0000-2100-000-0721-000			**InstMatls, Unrestr NR, PrjYr,Undistrib, InsSupAdmi**		21,466.00
1	Other			21,466.00	
01-0000-0-4310-00-1110-1000-000-0721-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		29,446.00
1	Other			29,446.00	
			Total for Location 0721 and Expenditure accounts		**50,912.00**
Location **0723 - DEPUTY SUPERINTENDENT**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0723-000			**InstMatls,Unrestr NR,PrjYr,RgEdK12,Instruct**		50,000.00
1	Other			50,000.00	
01-3010-0-4310-00-1110-1000-000-0723-000			**InstMatls,IASA1Low,PrjYr,RgEdK12,Instruct**		100,000.00
1	Other	SET ASIDE FOR SCHOOL INITIATIVES	SET ASIDE FOR SCHOOL INITIATIVES	600,000.00	
2	Other	TRANSFER TO YOUTH DEVELOPMENT - ONE TIMI	FUND YOUTH DEVELOPMENT - ONE TIME ONLY	500,000.00-	
			Total for Location 0723 and Expenditure accounts		**150,000.00**

Model OB18-08 JUNE 28 ADOPTED FINAL **Fiscal Year 2017/18**

Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0724 - MUSIC SECTION**					
Expenditure					
01-0000-0-4310-00-1155-4100-000-0724-000			**InstMatls, Unrestr NR, PrjYr,AllCity, SchCoCurri**		16,500.00
1	Other			16,500.00	
			Total for Location 0724 and Expenditure accounts		**16,500.00**
Location **0725 - STATE AND FEDERAL PROGRAMS**					
Expenditure					
01-3010-0-4310-00-7150-1000-000-0725-000			**InstMatls,IASA1Low,PrjYr,N/agncyO,Instruct**		54,449.00
1	Other	PRIVATE SCHOOL SET ASIDE	PRIVATE SCHOOL SET ASIDE	54,449.00	
			Total for Location 0725 and Expenditure accounts		**54,449.00**
Location **0726 - INSTRUCT MATERIALS**					
Expenditure					
01-0000-0-4310-00-1701-2420-000-0726-000			**InstMatls, Unrestr NR, PrjYr,RdngFundam, InstLibTch**		743.00
1	Other			743.00	
			Total for Location 0726 and Expenditure accounts		**743.00**
Location **0727 - MULTILINGUAL/MULTICULTURAL MED**					
Expenditure					
01-3010-0-4310-00-1110-1000-000-0727-000			**InstMatls,IASA1Low,PrjYr,RgEdK12,Instruct**		360,000.00
1	Other	Set up Dual Immersion School Supports	Dual Immersion School Supports	360,000.00	
01-4203-0-4310-00-1110-1000-000-0727-000			**InstMatls, TtlIII LEP, PrjYr,RgEdK12, Instruct**		7,398.00
1	Other	Curriculum and Materials ID#0	Curriculum and Materials Pos#0	23,352.00	
2	Other		BALANCE RESOURCE	111.00	
3	Other	ADJ DUE TO INDIRECT	ADJ DUE TO INDIRECT	16,065.00-	
			Total for Location 0727 and Expenditure accounts		**367,398.00**
Location **0728 - MATERIALS DEVELOPMENT LAB**					
Expenditure					
01-0000-0-4310-00-9974-2100-000-0728-000			**InstMatls, Unrestr NR, PrjYr,StTrngSpec, InsSupAdmi**		25,937.00-
1	Other			25,937.00-	
			Total for Location 0728 and Expenditure accounts		**25,937.00-**
Location **0732 - CAREER & TECHNICAL PREPARATION**					
Expenditure					
01-0029-0-4310-00-6000-1000-106-0732-000			**InstMatls,ROC/P Ap,PrjYr,ROP Inst,Instruct**		50,000.00
1	Other	InstMatls Instruc ID#0	InstMatls Instruc Pos#0	50,000.00	
01-3550-0-4310-00-3807-1000-106-0732-000			**InstMatls,VocApSec,PrjYr,VocEdInst,Instruct**		156,011.00
1	Other	InstMatls, VocEdInst, Instr ID#0	InstMatls, VocEdInst, Instr Pos#0	156,011.00	

Model OB18-08 JUNE 28 ADOPTED FINAL **Fiscal Year 2017/18**

Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
			Total for Location 0732 and Expenditure accounts		**206,011.00**
Location **0733 - SCHOOL FAMILY & COMM PARTNERS**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0733-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		267.74
1	Other			267.74	
			Total for Location 0733 and Expenditure accounts		**267.74**
Location **0737 - CURRICULUM & PROF DEVELOP**					
Expenditure					
01-0855-0-4310-00-1110-1000-000-0737-000			**InstMatls,Ethnic Studies,PrjYr,RgEdK12,Instruct**		39,000.00
1	Other			39,000.00	
01-3010-0-4310-00-1110-1000-000-0737-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		100,000.00
1	Other	Set up LMT (Sequoia and Ethel I. Baker)	LMT (Sequoia and Ethel I. Baker)	100,000.00	
01-3010-0-4310-00-1775-1000-000-0737-000			**InstMatls,IASA1Low,PrjYr,SUPPL ED S,Instruct**		1,762,824.00
1	Other	Academic Support Intervention	InstruMaterials	1,764,550.00	
2	Other	BALANCE TITLE I	BALANCE TITLE I	1,726.00-	
01-3010-0-4310-00-1777-2140-000-0737-000			**InstMatls, IASA1Low, PrjYr,StTrng, InstStafDv**		.00
1	Other	Academic Support Intervention	InstrMatrls	1,764,550.00	
2	Other	Academic Support Intervention, Moved to Goal 1775	InstrMatrls	1,764,550.00-	
			Total for Location 0737 and Expenditure accounts		**1,901,824.00**
Location **0741 - STRATEGIC PLAN INITIATIVES**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0741-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		150,000.00
1	Other	Superintendent's Initiative	Superintendent's Initiative	150,000.00	
			Total for Location 0741 and Expenditure accounts		**150,000.00**
Location **0742 - EQUITY, ACCESS & EXCELLENCE**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0742-000			**InstMatls,Unrestr NR,PrjYr,RgEdK12,Instruct**		10,000.00
1	Other			10,000.00	
			Total for Location 0742 and Expenditure accounts		**10,000.00**
Location **0750 - SPECIAL EDUCATI**					
Expenditure					
01-6500-0-4310-00-5050-2100-000-0750-000			**InstMatls, SpecialEd, PrjYr,RegnlSvc, InsSupAdmi**		30,800.00
1	Other	LAB/MISC SUPPORT ID#0	REGIONAL $$ Pos#0	30,800.00	
01-6500-0-4310-00-5730-1120-000-0750-000			**InstMatls, SpecialEd, PrjYr,Preschol, SE:ResSpec**		2,720.00
1	Other	CLASS FUNDS ID#0	PRE-K CLASSES Pos#0	2,400.00	

Model OB18-08 JUNE 28 ADOPTED FINAL **Fiscal Year 2017/18**

Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0750 - SPECIAL EDUCATI** (continued)					
Expenditure (continued)					
01-6500-0-4310-00-5730-1120-000-0750-000			**InstMatls, SpecialEd, PrjYr,Preschol, SE:ResSpec (Continued)**		
2	Other	ITINERANTS ID#0	PRE-K RSP Pos#0	320.00	
01-6500-0-4310-00-5750-1110-000-0750-000			**InstMatls, SpecialEd, PrjYr,5/22 Sev, SE:SepCls**		31,800.00
1	Other	CLASS FUNDS ID#0	SEVERE CLASSES Pos#0	31,800.00	
01-6500-0-4310-00-5750-1120-000-0750-000			**InstMatls, SpecialEd, PrjYr,5/22 Sev, SE:ResSpec**		500.00
1	Other	SAC ST CLASS ID#0	SAC ST CLASS Pos#0	500.00	
01-6500-0-4310-00-5750-1130-000-0750-000			**InstMatls, SpecialEd, PrjYr,5/22 Sev, SE:Aids&Sv**		2,160.00
1	Other	CENTRAL SUPPORT ID#0	INCL INTINERANTS Pos#0	2,160.00	
01-6500-0-4310-00-5750-1131-000-0750-000			**InstMatls, SpecialEd, PrjYr,5/22 Sev, SDCFIInc**		3,600.00
1	Other	TEACHER SUPPORT ID#0	INCL CLASSES Pos#0	3,600.00	
01-6500-0-4310-00-5750-1190-000-0750-000			**InstMatls, SpecialEd, PrjYr,5/22 Sev, SE:OthSvc**		25,800.00
1	Other	MANDATED ID#0	LOW INCIDENCE Pos#0	25,800.00	
01-6500-0-4310-00-5750-1191-000-0750-000			**InstMatls, SpecialEd, PrjYr,5/22 Sev, SpEdDIS**		1,170.00
1	Other	ADAPTIVE PE ID#0	ADAPTIVE PE Pos#0	1,170.00	
01-6500-0-4310-00-5750-1194-000-0750-000			**InstMatls, SpecialEd, PrjYr,5/22 Sev, DISVocEd**		320.00
1	Other	VOC ED ID#0	VOC ED Pos#0	320.00	
01-6500-0-4310-00-5750-2490-000-0750-000			**InstMatls, SpecialEd, PrjYr,5/22 Sev, OthResrce**		22,788.00
1	Other	NON-LOW INC SUPPORT ID#0	ADAPTIVE TECH Pos#0	22,788.00	
01-6500-0-4310-00-5751-1110-000-0750-000			**InstMatls, SpecialEd, PrjYr,SE NPA/S, SE:SepCls**		9,500.00
1	Other	CLASS FUNDS ID#0	E.D. SUPPORT Pos#0	9,500.00	
01-6500-0-4310-00-5770-1110-000-0750-000			**InstMatls, SpecialEd, PrjYr,5/22 Non, SE:SepCls**		10,350.00
1	Other	CLASS FUNDS ID#0	NON-SEVR CLASSES Pos#0	10,350.00	
01-6500-0-4310-00-5770-1120-000-0750-000			**InstMatls, SpecialEd, PrjYr,5/22 Non, SE:ResSpec**		28,930.00
1	Other	CLASS FUNDS ID#0	RSP CLASSES Pos#0	28,930.00	
01-6500-0-4310-00-5770-1190-000-0750-000			**InstMatls, SpecialEd, PrjYr,5/22 Non, SE:OthSvc**		21,600.00
1	Other	EVAL MTRLS ID#0	SPEECH/LANG Pos#0	21,600.00	
			Total for Location 0750 and Expenditure accounts		**192,038.00**
Location **0754 - GIFTED & TALENTED ED. (GATE)**					
Expenditure					
01-0000-0-4310-00-1110-1000-245-0754-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		81,000.00
1	Other	Inst Matls, Reg ED K12, Instr. ID#0	Inst Matls, Reg ED K12, Instr. Pos#0	133,652.00	
2	Other	Inst Matls, Reg ED K12, Instr. ID#0, Should have bee	Inst Matls, Reg ED K12, Instr. Pos#0	133,652.00-	
3	Other	Inst Matls, Reg ED K12, Instr. ID#0, Adjusted to $81,	Inst Matls, Reg ED K12, Instr. Pos#0	81,000.00	
			Total for Location 0754 and Expenditure accounts		**81,000.00**

Selection Grouped by Acct Type, (Org = 97, Zero? = N, Restricted? = Y, Control? = N, Fund = 01, Object = 4310, Object Digit = 0, Page Break Level =)

ESCAPE ONLINE

Model OB18-08 JUNE 28 ADOPTED FINAL **Fiscal Year 2017/18**

Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0760 - STUDENT SERVICES**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0760-000			**InstMatls, Unrestr NR, PrjYr,RgEdK12, Instruct**		10,025.00
1	Other			10,025.00	
			Total for Location 0760 and Expenditure accounts		**10,025.00**
Location **0762 - EXPANDED LEARNING SERVICES**					
Expenditure					
01-4124-0-4310-00-1110-1000-040-0762-000			**InstMatls, 21STCCLC, PrjYr,RgEdK12, Instruct**		2,500.00
1	Other	Instructional Materials ID#0	Instructional Materials Pos#0	2,500.00	
			Total for Location 0762 and Expenditure accounts		**2,500.00**
Location **0763 - FOSTER YOUTH SE**					
Expenditure					
01-0012-0-4310-00-1110-1000-122-0763-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		15,180.00
1	Other	Instructional Materials ID#0	Instructional Materials Pos#0	52,117.00	
2	Other	ADJUST TO 16-17 BUDGET	ADJUST TO 16-17 BUDGET	36,937.00-	
01-3010-0-4310-00-1110-1000-122-0763-000			**InstMatls, IASA1Low, PrjYr,RgEdK12, Instruct**		2,500.00
1	Other	Instructional Materials ID#0	Instructional Materials Pos#0	2,500.00	
01-5862-0-4310-00-1110-1000-122-0763-000			**InstMatls, IndLiv, PrjYr,RgEdK12, Instruct**		27,032.00
1	Other	Instructional Materials ID#0	Instructional Materials Pos#0	27,032.00	
			Total for Location 0763 and Expenditure accounts		**44,712.00**
Location **0765 - PYD (Positive Youth Developm.)**					
Expenditure					
01-4124-0-4310-00-1110-1000-040-0765-000			**InstMatls, 21STCCLC, PrjYr,RgEdK12, Instruct**		3,000.00
1	Other	Instructional Materials ID#0	Instructional Materials Pos#0	3,000.00	
01-4124-0-4310-00-1125-1000-040-0765-000			**InstMatls, 21STCCLC, PrjYr,21st CentuFL, Instruct**		6,442.00
1	Other	Instructional Materials ID#0	Instructional Materials Pos#0	6,442.00	
01-4124-0-4310-00-1126-1000-040-0765-000			**InstMatls, 21STCCLC, PrjYr,21st CentuEA, Instruct**		8,000.00
1	Other	Instructional Materials ID#0	Instructional Materials Pos#0	8,000.00	
			Total for Location 0765 and Expenditure accounts		**17,442.00**
Location **0767 - YOUTH DEVELOPMENT**					
Expenditure					
01-0000-0-4310-00-1110-1000-000-0767-000			**InstMatls,Unrestr NR,PrjYr,RgEdK12,Instruct**		11,605.00
1	Other			11,605.00	
01-0012-0-4310-00-1110-1000-000-0767-000			**InstMatls,LCFF -Supp/Conc,PrjYr,RgEdK12,Instruct**		350,000.00
1	Other	SETUP ONE TIME LCFF DOLLARS	SETUP ONE TIME LCFF DOLLARS	350,000.00	

Model OB18-08 JUNE 28 ADOPTED FINAL **Fiscal Year 2017/18**

Item #	Item Type	Item Comment	Item Description	Item Amount	Account Amount
Location **0767 - YOUTH DEVELOPMENT** (continued)					
Expenditure (continued)					
01-3010-0-4310-00-1110-1000-000-0767-000			**InstMatls,IASA1Low,PrjYr,RgEdK12,Instruct**		192,700.00
1	Other	Set up Summer of Service	Summer of Service	192,700.00	
01-4124-0-4310-00-1110-1000-040-0767-000			**InstMatls, 21STCCLC, PrjYr,RgEdK12, Instruct**		8,034.00
1	Other	Instructional Materials ID#0	Instructional Materials Pos#0	8,034.00	
01-4124-0-4310-00-1125-1000-040-0767-000			**InstMatls, 21STCCLC, PrjYr,21st CentuFL, Instruct**		15,001.00
1	Other	Instructional Materials ID#0	Instructional Materials Pos#0	15,001.00	
01-4124-0-4310-00-1126-1000-040-0767-000			**InstMatls, 21STCCLC, PrjYr,21st CentuEA, Instruct**		3,540.00
1	Other	Instructional Materials ID#0	Instructional Materials Pos#0	3,540.00	
01-5877-0-4310-00-1110-1000-040-0767-000			**InstMatls,Youth in Action,PrjYr,RgEdK12,Instruct**		25,000.00
1	Other	Instructional Materials ID#0	Instructional Materials Pos#0	25,000.00	
01-6010-0-4310-00-1110-1000-040-0767-000			**InstMatls, AftSchLer, PrjYr,RgEdK12, Instruct**		5,000.00
1	Other	Instructional Materials ID#0	Instructional Materials Pos#0	5,000.00	
01-6690-0-4310-00-1110-1000-040-0767-000			**InstMatls, TUPE:Gr 6-12, PrjYr,RgEdK12, Instruct**		218,323.00
1	Other	Instructional Materials ID#0	Instructional Materials Pos#0	218,323.00	
			Total for Location 0767 and Expenditure accounts		**829,203.00**
Location **0995 - ACCT CONTROL AWAITING FUNDS**					
Expenditure					
01-9995-0-4310-00-1110-1000-000-0995-000			**InstMatls,Acct Ctrl,PrjYr,RgEdK12,Instruct**		3,907,854.00
1	Other			3,340,000.00	
2	Other	17/18 R7085 Learning Communitites Grant	R7085 Learning Communitites Grant	567,854.00	
			Total for Location 0995 and Expenditure accounts		**3,907,854.00**
			Total for Org 097 - Sacramento City Unified School District		**12,381,756.19**

2017-2018
Proposed Budget for All Funds

Sacramento City Unified School District

Our Vision

Let's take a simple idea and start a revolution.
Let's pledge that children come first.

Board of Education
June 28, 2017

Sacramento City Unified School District

Board of Education

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Cathy Allen, Chief Operations Officer
Lisa Allen, Deputy Superintendent
Gerardo Castillo, Chief Business Officer
Elliot Lopez, Chief Information Officer
Cancy McArn, Chief Human Resource Officer
vacant, Chief Strategy Officer
Alex Barrios, Chief Communications Officer
Iris Taylor, Ed.D., Chief Academic Officer

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2017-18 BUDGET OVERVIEW

BUDGET OVERVIEW

Sacramento City Unified School District financial goal is to maintain the required level of reserve, maximize district revenues and ensure district revenues are used to achieve the educational goals of the district. Based on the Governor's May Revise Budget Proposal, these documents reflect the budget for 2017-18 and multi-year projections for 2018-19 and 2019-20.

Sacramento City Unified School District Budget is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures.

Three conditions impact the Sacramento City Unified School District Budget:

a. Revenue – State Budget ↑
b. Expenditures – increases in expenditures ↑
c. Enrollment ↓

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:

[X] 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.

[X] 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:

Place: SCUSD - Budget Services
Date: June 12, 2017

Public Hearing:

Place: Board Meeting Room-Serna Center
Date: June 15, 2017
Time: 06:30 PM

Adoption Date: June 28, 2017

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

Contact person for additional information on the budget reports:

Name: Gloria Chung
Telephone: 643-9405

Title: Director of Fiscal Services
E-mail: Gloria@scusd.edu

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 28, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	$ 6,734,221.00
Less: Amount of total liabilities reserved in budget:	$ 6,734,221.00
Estimated accrued but unfunded liabilities:	$ 0.00

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

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

Signed _____ Date of Meeting: _____

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

For additional information on this certification, please contact:

Name: Gloria Chung

Title: Director of Fiscal Services

Telephone: 916-643-9405

E-mail: Gloria@scusd.edu

ESTIMATED FINANCIAL PROJECTION FACTORS

	2017-18	2018-19	2019-20
State Statutory COLA	1.56%	2.15%	2.35%
GAP Funding Rate for Local Control Funding Formula (LCFF)	33.82%	55.28%	57.51%
California Consumer Price Index (CPI)	3.11%	3.19%	2.86%

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	**K-3**	**4-6**	**7-8**	**9-12**
2016-17 Initial Grants	$7,083	$7,189	$7,403	$8,578
COLA at 1.56%	$110	$112	$115	$134
2017-18 Base Grants	$7,193	$7,301	$7,518	$8,712

Entitlement Factors per ADA	**K-3**	**4-6**	**7-8**	**9-12**
2017-18 Base Grants	$7,193	$7,301	$7,518	$8,712
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	$748	-	-	$227
2017-18 Adjusted Base Grants	$7,941	$7,301	$7,518	$8,939

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants (Above 55% Threshold)	50%	50%	50%	50%

MULTI-YEAR BUDGET ASSUMPTIONS: 2017-18 THROUGH 2019-20

REVENUES:

Local Control Funding Formula (LCFF)

- Fiscal Year 2017-18 is funded on 38,686.19 Average Daily Attendance (ADA).
- 2017-18 Local Control Funding Formula (LCFF) ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2016-17 (prior year) ADA is used for 2017-18.
- Local Control Funding Formula (LCFF) includes, formally Tier III programs, Transportation and TIIG.
- 2018-19 assumes funded on 38,591.19 ADA (prior year ADA).
- 2019-20 assumes funded on 38,496.19 ADA (prior year ADA).

MULTI-YEAR BUDGET ASSUMPTIONS: 2017-18 THROUGH 2019-20 (Continued)

Federal Revenues

- Federal Revenues assume a reduction of 5% for 2017-18.
- 2018-19 and 2019-20 are maintained at the 2017-18 funding level.

OTHER STATE REVENUES:

Special Education & Transportation

- Special Education is funded at the same ratio as 2016-17. It reflects the decline in ADA.
- For 2017-18, 2018-19, and 2019-20 the Special Education and Transportation contribution is fully supported by the unrestricted monies from the General Fund.
- For 2017-18, 2018-19, and 2019-20 Special Education Transportation Apportionments are maintained.

State Categorical Programs

- Includes resource funds outside the Local Control Funding Formula (LCFF).

Class Size Reduction

- 2017-18 continues K-3 CSR at 24:1.

Lottery

- The expected annual funding is projected at $189 per ADA for 2017-18 (unrestricted $144 and $45 restricted) and outlying years.
- 2017-18 and outlying years include reduction due to Adult Education ADA no longer funded.

LOCAL REVENUES:

Other Local Revenue

- Local Revenue assumes a similar level of funding in outlying years as 2017-18. As revenues are approved by the Board, they will be incorporated.

EXPENDITURES:

Certificated Salaries

- Certificated staffing for 2017-18 assume full implementation of K-3 Class Size Reduction. Class sizes are as follows:
  - Kindergarten at 24:1
  - Grades 1-3 at 24:1
  - Grades 4-6 at 33:1 (Contract maximum)
  - Grades 7-8 at 31:1 (Contract maximum)
  - Grades 9-12 at 32:1 (Contract maximum)
- 2017-18 continues additional 75 classroom teachers for implementation of K-3 Class Size Reduction.
- Salaries commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step and column movement less attrition credit.

MULTI-YEAR BUDGET ASSUMPTIONS: 2017-18 THROUGH 2019-20 (Continued)

Classified Salaries

- Classified staffing for 2017-18, 2018-19, and 2019-20 are based on 2017-18 staffing levels.
- Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement, less attrition credit.

Employee Benefits

- The estimated statutory benefits for Certificated staff is 17.6195%.
- The estimated statutory benefits for Classified staff is 24.9205%.
- Health benefits are projected to increase approximately 6% for 2018-19 and 2019-20, and will be funded dependent upon negotiated agreements with employee groups.
- Post-Retirement Health Benefits are based on 2017-18 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with SCTA includes a contribution from employees towards post-retirement benefits.

Supplies, Services, Utilities, Capital Outlay

- Custodial operational supplies increased in 2014-15 by $650,000 and maintained in the outlying years.
- 2017-18 and outlying years are projected with a 1% increase in utilities.

Indirect Support

- The indirect rate is consistently applied to each program as allowed by law.
- The approved rate is 4.21% for 2017-18.

Other Outgo/Transfers/ Contributions

- Contributions to Restricted Programs – The 2017-18 budget and outlying years includes contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
- 2017-18 Routine Restricted Maintenance is based over 2% of GF budget.
- Routine Restricted Maintenance must be increased to no less than 2% of GF budget by 2017-18 and 3% by 2020-21.
- In Lieu Property Taxes are transferred to charter schools.

One-Time Revenues/Expenditures

- 2017-18 does not include one-time discretionary revenue.
- 2017-18 includes $6 Million set aside for Textbook Adoption.

MULTI-YEAR BUDGET ASSUMPTIONS: 2017-18 THROUGH 2019-20 (Continued)

BEGINNING BALANCE/RESERVES:

Beginning Balance

- Based on 2016-17 actual ending fund balance.

Reserves

- The 2017-18, 2018-19 and, 2019-20 projections fund the 2% General Fund Reserve for economic uncertainty, provided steps are taken to reach budget reduction goals.
- Starting in 2017-18, expenses are greater than costs and reserves are used to cover the overage.

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as the Educator Effectiveness, Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	367,365,706.00	2.20%	375,456,134.00	2.23%	383,811,614.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	5,818,490.00	2.15%	5,943,587.54	2.35%	6,083,261.84
4. Other Local Revenues	8600-8799	2,419,178.00	0.00%	2,419,178.00	0.00%	2,419,178.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,502,069.00	2.10%	1,533,612.45	2.10%	1,565,818.31
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	(70,288,278.00)	5.00%	(73,799,475.98)	5.06%	(77,533,763.66)
6. Total (Sum lines A1 thru A5c)		306,817,165.00	1.54%	311,553,036.01	1.54%	316,346,108.49
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				148,175,395.57		148,877,562.57
b. Step & Column Adjustment				1,602,167.00		1,622,765.43
c. Cost-of-Living Adjustment						
d. Other Adjustments				(900,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	148,175,395.57	0.47%	148,877,562.57	1.09%	150,500,328.00
2. Classified Salaries						
a. Base Salaries				39,032,212.00		39,072,829.31
b. Step & Column Adjustment				290,617.31		293,046.22
c. Cost-of-Living Adjustment						
d. Other Adjustments				(250,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,032,212.00	0.10%	39,072,829.31	0.75%	39,365,875.53
3. Employee Benefits	3000-3999	103,660,531.00	6.18%	110,070,642.07	6.24%	116,941,130.17
4. Books and Supplies	4000-4999	7,764,881.58	-4.51%	7,414,881.58	0.00%	7,414,881.58
5. Services and Other Operating Expenditures	5000-5999	24,062,245.03	-1.25%	23,762,245.03	-2.25%	23,228,564.85
6. Capital Outlay	6000-6999	93,530.14	0.00%	93,530.14	0.00%	93,530.14
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,836,450.00	86.77%	5,297,648.00	4.05%	5,512,343.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,844,659.54)	0.00%	(3,844,659.54)	0.00%	(3,844,659.54)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,730,000.00	0.00%	1,730,000.00	0.00%	1,730,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						(2,226,997.32)
11. Total (Sum lines B1 thru B10)		323,510,585.78	2.77%	332,474,679.16	1.88%	338,714,996.41
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(16,693,420.78)		(20,921,643.15)		(22,368,887.92)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		70,999,739.85		54,306,319.07		33,384,675.92
2. Ending Fund Balance (Sum lines C and D1)		54,306,319.07		33,384,675.92		11,015,788.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	33,748,186.07		12,826,542.92		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	20,013,133.00		20,013,133.00		10,470,788.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		54,306,319.07		33,384,675.92		11,015,788.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	20,013,133.00		20,013,133.00		10,470,788.00
c. Unassigned/Unappropriated	9790	0.00		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)		20,013,133.00		20,013,133.00		10,470,788.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2018-19 & 2019-20 assume COLA increase in State Revenues. 2017-18 does not include one-time discretionary funds. 2018-19 lines B1d and B2d, replacing unfunded Youth Engagement grants for one year only. 2019-20 Line B10, Board and Administration will take appropriate action to reduce expenditures to balance the budget and meet the 2% minimum reserve.

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	51,515,753.00	0.00%	51,515,753.00	0.00%	51,515,753.00
3. Other State Revenues	8300-8599	50,456,916.00	-1.23%	49,833,885.69	2.35%	51,004,982.01
4. Other Local Revenues	8600-8799	2,542,885.00	0.00%	2,542,885.00	0.00%	2,542,885.00
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	70,288,278.00	5.00%	73,799,475.98	5.06%	77,533,763.66
6. Total (Sum lines A1 thru A5c)		174,803,832.00	1.65%	177,691,999.67	2.76%	182,597,383.67
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				49,162,222.00		49,696,277.00
b. Step & Column Adjustment				534,055.00		541,689.42
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,162,222.00	1.09%	49,696,277.00	1.09%	50,237,966.42
2. Classified Salaries						
a. Base Salaries				22,127,263.46		22,720,403.33
b. Step & Column Adjustment				143,139.87		147,682.62
c. Cost-of-Living Adjustment						
d. Other Adjustments				450,000.00		450,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,127,263.46	2.68%	22,720,403.33	2.63%	23,318,085.95
3. Employee Benefits	3000-3999	57,278,082.46	5.16%	60,235,169.82	5.14%	63,332,420.73
4. Books and Supplies	4000-4999	13,804,382.03	-14.73%	11,770,572.21	0.00%	11,770,572.21
5. Services and Other Operating Expenditures	5000-5999	31,488,430.23	-6.05%	29,582,673.20	0.00%	29,582,673.20
6. Capital Outlay	6000-6999	2,571,724.03	0.00%	2,571,724.03	0.00%	2,571,724.03
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,932,833.54	0.00%	1,932,833.54	0.00%	1,932,833.54
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)				0.00		(148,892.41)
11. Total (Sum lines B1 thru B10)		178,364,937.75	0.08%	178,509,653.13	2.29%	182,597,383.67
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,561,105.75)		(817,653.46)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,378,759.21		817,653.46		0.00
2. Ending Fund Balance (Sum lines C and D1)		817,653.46		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	817,653.46				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		817,653.46		0.00		0.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2018-19 & 2019-20 line B2d, increasing funds to Routine Repair and Maintenance. 2019-20 B10 Board and staff will take appropriate action to reduce expenditures to meet the 2% requirement by year 2019-20.

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	367,365,706.00	2.20%	375,456,134.00	2.23%	383,811,614.00
2. Federal Revenues	8100-8299	51,515,753.00	0.00%	51,515,753.00	0.00%	51,515,753.00
3. Other State Revenues	8300-8599	56,275,406.00	-0.88%	55,777,473.23	2.35%	57,088,243.85
4. Other Local Revenues	8600-8799	4,962,063.00	0.00%	4,962,063.00	0.00%	4,962,063.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,502,069.00	2.10%	1,533,612.45	2.10%	1,565,818.31
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)		481,620,997.00	1.58%	489,245,035.68	1.98%	498,943,492.16
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				197,337,617.57		198,573,839.57
b. Step & Column Adjustment				2,136,222.00		2,164,454.85
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(900,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	197,337,617.57	0.63%	198,573,839.57	1.09%	200,738,294.42
2. Classified Salaries						
a. Base Salaries				61,159,475.46		61,793,232.64
b. Step & Column Adjustment				433,757.18		440,728.84
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				200,000.00		450,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	61,159,475.46	1.04%	61,793,232.64	1.44%	62,683,961.48
3. Employee Benefits	3000-3999	160,938,613.46	5.82%	170,305,811.89	5.85%	180,273,550.90
4. Books and Supplies	4000-4999	21,569,263.61	-11.05%	19,185,453.79	0.00%	19,185,453.79
5. Services and Other Operating Expenditures	5000-5999	55,550,675.26	-3.97%	53,344,918.23	-1.00%	52,811,238.05
6. Capital Outlay	6000-6999	2,665,254.17	0.00%	2,665,254.17	0.00%	2,665,254.17
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,836,450.00	86.77%	5,297,648.00	4.05%	5,512,343.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,911,826.00)	0.00%	(1,911,826.00)	0.00%	(1,911,826.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,730,000.00	0.00%	1,730,000.00	0.00%	1,730,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(2,375,889.73)
11. Total (Sum lines B1 thru B10)		501,875,523.53	1.81%	510,984,332.29	2.02%	521,312,380.08
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(20,254,526.53)		(21,739,296.61)		(22,368,887.92)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		75,378,499.06		55,123,972.53		33,384,675.92
2. Ending Fund Balance (Sum lines C and D1)		55,123,972.53		33,384,675.92		11,015,788.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	817,653.46		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	33,748,186.07		12,826,542.92		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	20,013,133.00		20,013,133.00		10,470,788.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		55,123,972.53		33,384,675.92		11,015,788.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	20,013,133.00		20,013,133.00		10,470,788.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		20,013,133.00		20,013,133.00		10,470,788.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.99%		3.92%		2.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		38,591.19		38,407.93		38,312.93
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		501,875,523.53		510,984,332.29		521,312,380.08
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)		501,875,523.53		510,984,332.29		521,312,380.08
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,037,510.47		10,219,686.65		10,426,247.60
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)		10,037,510.47		10,219,686.65		10,426,247.60
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2017-18 Substantiation of Need for Assigned and Unassigned Ending Fund Balance

District: Sacramento City Unified School District
CDS #: 67439

Substantiation of Need for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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

Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790)

Form	Fund		2017-18 Budget
01	General Fund/County School Service Fund	Form 01	$53,761,319.07
17	Special Reserve Fund for Other Than Capital Outlay Projects	Form 17	$0.00
	Total Assigned and Unassigned Ending Fund Balances		$53,761,319.07
	District Standard Reserve Level	Form 01CS Line 10B-4	2%
	Less District Minimum Recommended Reserve for Economic Uncertainties	Form 01CS Line 10B-7	$10,037,510.47
	Remaining Balance to Substantiate Need		$43,723,808.60

Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties		Amount
Fund	**Descriptions**	
01	Reserve for Economic Uncertainties above the required 2% minimum	$9,975,622.53
01	Future Costs/Retirement increases (STRS/PERS)	$7,969,874.15
01	District Wide Technology Upgrades	$5,000,000.00
01	Buy Down Vacation Liability (current liability is $9.2 million)	$1,140,000.00
01	Other Post Employment Liability (current unfunded liability is $621.2 million)	$3,000,000.00
01	Fleet Replacement	$250,000.00
01	Textbook Adoption	$6,000,000.00
01	Facilities - Custodians	$500,000.00
01	Cover Deficit Spending in Future Years	$9,888,311.92
	Total of Substantiated Needs	$43,723,808.60
	Remaining Unsubstantiated Balance	**$0.00**

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	362,726,003.00	0.00	362,726,003.00	367,365,706.00	0.00	367,365,706.00	1.3%
2) Federal Revenue		8100-8299	0.00	49,426,158.03	49,426,158.03	0.00	51,515,753.00	51,515,753.00	4.2%
3) Other State Revenue		8300-8599	14,785,640.00	73,743,174.95	88,528,814.95	5,818,490.00	50,456,916.00	56,275,406.00	-36.4%
4) Other Local Revenue		8600-8799	3,275,432.33	4,181,839.72	7,457,272.05	2,419,178.00	2,542,885.00	4,962,063.00	-33.5%
5) TOTAL, REVENUES			380,787,075.33	127,351,172.70	508,138,248.03	375,603,374.00	104,515,554.00	480,118,928.00	-5.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	142,509,257.53	45,482,928.91	187,992,186.44	148,175,395.57	49,162,222.00	197,337,617.57	5.0%
2) Classified Salaries		2000-2999	38,002,259.74	20,327,785.90	58,330,045.64	39,032,212.00	22,127,263.46	61,159,475.46	4.9%
3) Employee Benefits		3000-3999	99,376,476.14	47,163,549.60	146,540,025.74	103,660,531.00	57,278,082.46	160,938,613.46	9.8%
4) Books and Supplies		4000-4999	10,282,184.80	13,214,191.25	23,496,376.05	7,764,881.58	13,804,382.03	21,569,263.61	-8.2%
5) Services and Other Operating Expenditures		5000-5999	26,479,850.36	38,643,568.59	65,123,418.95	24,062,245.03	31,488,430.23	55,550,675.26	-14.7%
6) Capital Outlay		6000-6999	1,545,667.17	26,855,475.92	28,401,143.09	93,530.14	2,571,724.03	2,665,254.17	-90.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	19,794.13	19,794.13	2,836,450.00	0.00	2,836,450.00	14229.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,909,560.43)	2,322,164.56	(1,587,395.87)	(3,844,659.54)	1,932,833.54	(1,911,826.00)	20.4%
9) TOTAL, EXPENDITURES			314,286,135.31	194,029,458.86	508,315,594.17	321,780,585.78	178,364,937.75	500,145,523.53	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			66,500,940.02	(66,678,286.16)	(177,346.14)	53,822,788.22	(73,849,383.75)	(20,026,595.53)	11192.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,438,122.00	0.00	1,438,122.00	1,502,069.00	0.00	1,502,069.00	4.4%
b) Transfers Out		7600-7629	781,414.82	820,195.85	1,601,610.67	1,730,000.00	0.00	1,730,000.00	8.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(64,527,146.24)	64,527,146.24	0.00	(70,288,278.00)	70,288,278.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,870,439.06)	63,706,950.39	(163,488.67)	(70,516,209.00)	70,288,278.00	(227,931.00)	39.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,630,500.96	(2,971,335.77)	(340,834.81)	(16,693,420.78)	(3,561,105.75)	(20,254,526.53)	5842.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	68,369,238.89	7,350,094.98	75,719,333.87	70,999,739.85	4,378,759.21	75,378,499.06	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,369,238.89	7,350,094.98	75,719,333.87	70,999,739.85	4,378,759.21	75,378,499.06	-0.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,369,238.89	7,350,094.98	75,719,333.87	70,999,739.85	4,378,759.21	75,378,499.06	-0.5%
2) Ending Balance, June 30 (E + F1e)			70,999,739.85	4,378,759.21	75,378,499.06	54,306,319.07	817,653.46	55,123,972.53	-26.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	127,053.84	0.00	127,053.84	320,000.00	0.00	320,000.00	151.9%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,378,759.21	4,378,759.21	0.00	817,653.46	817,653.46	-81.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	50,634,553.01	0.00	50,634,553.01	33,748,186.07	0.00	33,748,186.07	-33.3%
Future Costs/Retirement (STRS/PERS)	0000	9780				*7,969,874.15*		*7,969,874.15*	
District Wide Technology Upgrades	0000	9780				*5,000,000.00*		*5,000,000.00*	
Buy Down Vacation Liability	0000	9780				*1,140,000.00*		*1,140,000.00*	
Other Post Employment Liability	0000	9780				*3,000,000.00*		*3,000,000.00*	
Fleet Replacement	0000	9780				*250,000.00*		*250,000.00*	
Textbook Adoption	0000	9780				*6,000,000.00*		*6,000,000.00*	
Facilities - Custodians	0000	9780				*500,000.00*		*500,000.00*	
Cover Deficit Spending in Future Years	0000	9780				*9,888,311.92*		*9,888,311.92*	
Future Costs/Retirement (STRS/PERS)	0000	9780	*7,969,874.15*		*7,969,874.15*				
Districtwide Upgrades	0000	9780	*5,000,000.00*		*5,000,000.00*				
Buy Down Vacation Liability	0000	9780	*1,140,000.00*		*1,140,000.00*				
Other Post Employment Liability	0000	9780	*3,000,000.00*		*3,000,000.00*				
Fleet Replacement	0000	9780	*250,000.00*		*250,000.00*				
Textbook Adoption	0000	9780	*6,000,000.00*		*6,000,000.00*				
Facilities - Custodians	0000	9780	*500,000.00*		*500,000.00*				
Cover Deficit Spending in Future Years	0000	9780	*26,774,678.86*		*26,774,678.86*				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	20,013,133.00	0.00	20,013,133.00	20,013,133.00	0.00	20,013,133.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	68,252,104.58	(9,126,331.21)	59,125,773.37				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	225,000.00	0.00	225,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	386,240.52	348,858.23	735,098.75				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,123,130.24	80,579.44	2,203,709.68				
4) Due from Grantor Government		9290	0.00	4,678,936.48	4,678,936.48				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	127,053.84	0.00	127,053.84				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			71,113,529.18	(4,017,957.06)	67,095,572.12				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	4,016,521.86	110,586.31	4,127,108.17				
2) Due to Grantor Governments		9590	0.00	37,782.89	37,782.89				
3) Due to Other Funds		9610	552.65	0.00	552.65				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			4,017,074.51	148,369.20	4,165,443.71				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			67,096,454.67	(4,166,326.26)	62,930,128.41				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	237,427,020.00	0.00	237,427,020.00	244,903,005.00	0.00	244,903,005.00	3.1%
Education Protection Account State Aid - Current Year		8012	51,670,156.00	0.00	51,670,156.00	48,792,384.00	0.00	48,792,384.00	-5.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	718,787.00	0.00	718,787.00	718,787.00	0.00	718,787.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	62,439,051.00	0.00	62,439,051.00	62,439,051.00	0.00	62,439,051.00	0.0%
Unsecured Roll Taxes		8042	2,025,705.00	0.00	2,025,705.00	2,025,705.00	0.00	2,025,705.00	0.0%
Prior Years' Taxes		8043	654,401.00	0.00	654,401.00	654,401.00	0.00	654,401.00	0.0%
Supplemental Taxes		8044	1,898,243.00	0.00	1,898,243.00	1,898,243.00	0.00	1,898,243.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,111,873.00	0.00	13,111,873.00	13,111,873.00	0.00	13,111,873.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,691,715.00	0.00	2,691,715.00	2,691,715.00	0.00	2,691,715.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	11,700.00	0.00	11,700.00	11,700.00	0.00	11,700.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(5,850.00)	0.00	(5,850.00)	(5,850.00)	0.00	(5,850.00)	0.0%
Subtotal, LCFF Sources			372,642,801.00	0.00	372,642,801.00	377,241,014.00	0.00	377,241,014.00	1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,916,798.00)	0.00	(9,916,798.00)	(9,875,308.00)	0.00	(9,875,308.00)	-0.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			362,726,003.00	0.00	362,726,003.00	367,365,706.00	0.00	367,365,706.00	1.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,375,088.68	8,375,088.68	0.00	8,275,083.00	8,275,083.00	-1.2%
Special Education Discretionary Grants		8182	0.00	1,655,189.35	1,655,189.35	0.00	1,066,137.00	1,066,137.00	-35.6%
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	9,900.00	9,900.00	0.00	0.00	0.00	-100.0%
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		21,422,825.41	21,422,825.41		18,402,555.00	18,402,555.00	-14.1%
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		3,872,932.94	3,872,932.94		3,273,631.00	3,273,631.00	-15.5%
Title III, Part A, Immigrant Education Program	4201	8290		57,831.00	57,831.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		1,143,974.48	1,143,974.48		828,845.00	828,845.00	-27.5%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		8,332,174.09	8,332,174.09		14,261,672.00	14,261,672.00	71.2%
Career and Technical Education	3500-3599	8290		476,901.00	476,901.00		456,348.00	456,348.00	-4.3%
All Other Federal Revenue	All Other	8290	0.00	4,079,341.08	4,079,341.08	0.00	4,951,482.00	4,951,482.00	21.4%
TOTAL, FEDERAL REVENUE			0.00	49,426,158.03	49,426,158.03	0.00	51,515,753.00	51,515,753.00	4.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		21,838,227.00	21,838,227.00		22,092,007.00	22,092,007.00	1.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,106,725.00	0.00	9,106,725.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	5,678,915.00	1,663,111.00	7,342,026.00	5,818,490.00	1,818,278.00	7,636,768.00	4.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		6,298,496.50	6,298,496.50		6,260,363.00	6,260,363.00	-0.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		365,038.49	365,038.49		1,081,890.00	1,081,890.00	196.4%
California Clean Energy Jobs Act	6230	8590		1,565,407.00	1,565,407.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		2,824,853.00	2,824,853.00		2,030,000.00	2,030,000.00	-28.1%
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	0.00	39,188,041.96	39,188,041.96	0.00	17,174,378.00	17,174,378.00	-56.2%
TOTAL, OTHER STATE REVENUE			14,785,640.00	73,743,174.95	88,528,814.95	5,818,490.00	50,456,916.00	56,275,406.00	-36.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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%
Leases and Rentals		8650	1,181,508.00	78,653.83	1,260,161.83	1,181,508.00	0.00	1,181,508.00	-6.2%
Interest		8660	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	862,402.00	0.00	862,402.00	862,402.00	0.00	862,402.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	5,850.00	0.00	5,850.00	5,850.00	0.00	5,850.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	589,886.33	4,103,185.89	4,693,072.22	0.00	2,542,885.00	2,542,885.00	-45.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	585,786.00	0.00	585,786.00	319,418.00	0.00	319,418.00	-45.5%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,275,432.33	4,181,839.72	7,457,272.05	2,419,178.00	2,542,885.00	4,962,063.00	-33.5%
TOTAL, REVENUES			380,787,075.33	127,351,172.70	508,138,248.03	375,603,374.00	104,515,554.00	480,118,928.00	-5.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	118,487,605.19	28,513,297.70	147,000,902.89	124,170,652.00	28,874,005.00	153,044,657.00	4.1%
Certificated Pupil Support Salaries		1200	5,917,119.71	4,688,729.18	10,605,848.89	6,114,299.57	5,781,806.00	11,896,105.57	12.2%
Certificated Supervisors' and Administrators' Salaries		1300	16,290,261.62	3,461,665.84	19,751,927.46	16,127,621.00	3,830,099.00	19,957,720.00	1.0%
Other Certificated Salaries		1900	1,814,271.01	8,819,236.19	10,633,507.20	1,762,823.00	10,676,312.00	12,439,135.00	17.0%
TOTAL, CERTIFICATED SALARIES			142,509,257.53	45,482,928.91	187,992,186.44	148,175,395.57	49,162,222.00	197,337,617.57	5.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	949,573.27	8,498,121.40	9,447,694.67	1,339,576.00	10,368,113.00	11,707,689.00	23.9%
Classified Support Salaries		2200	16,123,203.62	7,019,888.01	23,143,091.63	15,787,105.00	7,464,926.46	23,252,031.46	0.5%
Classified Supervisors' and Administrators' Salaries		2300	4,620,193.75	2,163,252.35	6,783,446.10	5,029,538.00	2,153,113.00	7,182,651.00	5.9%
Clerical, Technical and Office Salaries		2400	14,096,580.44	1,587,585.20	15,684,165.64	14,974,637.00	1,402,923.00	16,377,560.00	4.4%
Other Classified Salaries		2900	2,212,708.66	1,058,938.94	3,271,647.60	1,901,356.00	738,188.00	2,639,544.00	-19.3%
TOTAL, CLASSIFIED SALARIES			38,002,259.74	20,327,785.90	58,330,045.64	39,032,212.00	22,127,263.46	61,159,475.46	4.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	17,527,719.28	14,499,116.17	32,026,835.45	21,334,021.00	18,099,020.46	39,433,041.46	23.1%
PERS		3201-3202	4,931,287.95	2,521,857.34	7,453,145.29	5,467,751.00	3,189,757.00	8,657,508.00	16.2%
OASDI/Medicare/Alternative		3301-3302	4,991,816.10	2,191,678.05	7,183,494.15	5,133,581.00	2,334,194.00	7,467,775.00	4.0%
Health and Welfare Benefits		3401-3402	50,736,751.15	20,576,448.46	71,313,199.61	52,987,259.00	25,563,442.85	78,550,701.85	10.1%
Unemployment Insurance		3501-3502	108,732.47	100,775.90	209,508.37	108,550.00	116,343.00	224,893.00	7.3%
Workers' Compensation		3601-3602	3,102,902.58	1,077,692.65	4,180,595.23	3,069,401.00	1,161,524.00	4,230,925.00	1.2%
OPEB, Allocated		3701-3702	16,175,662.64	6,174,820.70	22,350,483.34	15,472,429.00	6,790,771.15	22,263,200.15	-0.4%
OPEB, Active Employees		3751-3752	1,705,291.00	0.00	1,705,291.00	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	96,312.97	21,160.33	117,473.30	87,539.00	23,030.00	110,569.00	-5.9%
TOTAL, EMPLOYEE BENEFITS			99,376,476.14	47,163,549.60	146,540,025.74	103,660,531.00	57,278,082.46	160,938,613.46	9.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	11,083.11	2,105,814.38	2,116,897.49	158,134.00	1,841,639.00	1,999,773.00	-5.5%
Books and Other Reference Materials		4200	97,758.40	90,293.65	188,052.05	96,582.00	44,500.00	141,082.00	-25.0%
Materials and Supplies		4300	8,079,576.71	8,869,932.86	16,949,509.57	6,023,326.29	11,263,137.57	17,286,463.86	2.0%
Noncapitalized Equipment		4400	2,093,766.58	2,148,150.36	4,241,916.94	1,486,839.29	655,105.46	2,141,944.75	-49.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,282,184.80	13,214,191.25	23,496,376.05	7,764,881.58	13,804,382.03	21,569,263.61	-8.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	845,550.09	31,356,612.55	32,202,162.64	978,500.00	24,676,775.75	25,655,275.75	-20.3%
Travel and Conferences		5200	654,187.41	775,050.65	1,429,238.06	366,725.26	320,328.39	687,053.65	-51.9%
Dues and Memberships		5300	132,485.79	24,215.00	156,700.79	63,371.00	2,400.00	65,771.00	-58.0%
Insurance		5400 - 5450	2,001,635.00	0.00	2,001,635.00	2,001,460.00	0.00	2,001,460.00	0.0%
Operations and Housekeeping Services		5500	9,264,939.55	8,642.56	9,273,582.11	9,469,063.00	7,142.56	9,476,205.56	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,846,685.20	319,070.66	2,165,755.86	1,528,841.50	297,820.43	1,826,661.93	-15.7%
Transfers of Direct Costs		5710	(486,432.40)	486,432.40	0.00	(78,528.00)	78,528.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,251,455.43)	(83,977.24)	(1,335,432.67)	(1,216,870.00)	(91,850.00)	(1,308,720.00)	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	12,331,750.38	5,732,639.90	18,064,390.28	9,915,908.27	6,161,900.10	16,077,808.37	-11.0%
Communications		5900	1,140,504.77	24,882.11	1,165,386.88	1,033,774.00	35,385.00	1,069,159.00	-8.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,479,850.36	38,643,568.59	65,123,418.95	24,062,245.03	31,488,430.23	55,550,675.26	-14.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	351,950.00	11,682,406.57	12,034,356.57	0.00	27,231.03	27,231.03	-99.8%
Buildings and Improvements of Buildings		6200	392,819.53	14,463,449.43	14,856,268.96	0.00	2,364,493.00	2,364,493.00	-84.1%
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	759,056.81	709,619.92	1,468,676.73	36,949.14	180,000.00	216,949.14	-85.2%
Equipment Replacement		6500	41,840.83	0.00	41,840.83	56,581.00	0.00	56,581.00	35.2%
TOTAL, CAPITAL OUTLAY			1,545,667.17	26,855,475.92	28,401,143.09	93,530.14	2,571,724.03	2,665,254.17	-90.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	2,785.13	2,785.13	2,836,450.00	0.00	2,836,450.00	101742.6%
Other Debt Service - Principal		7439	0.00	17,009.00	17,009.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	19,794.13	19,794.13	2,836,450.00	0.00	2,836,450.00	14229.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,322,164.56)	2,322,164.56	0.00	(1,932,833.54)	1,932,833.54	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,587,395.87)	0.00	(1,587,395.87)	(1,911,826.00)	0.00	(1,911,826.00)	20.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,909,560.43)	2,322,164.56	(1,587,395.87)	(3,844,659.54)	1,932,833.54	(1,911,826.00)	20.4%
TOTAL, EXPENDITURES			314,286,135.31	194,029,458.86	508,315,594.17	321,780,585.78	178,364,937.75	500,145,523.53	-1.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,438,122.00	0.00	1,438,122.00	1,502,069.00	0.00	1,502,069.00	4.4%
(a) TOTAL, INTERFUND TRANSFERS IN			1,438,122.00	0.00	1,438,122.00	1,502,069.00	0.00	1,502,069.00	4.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	551,414.82	0.00	551,414.82	1,500,000.00	0.00	1,500,000.00	172.0%
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	230,000.00	820,195.85	1,050,195.85	230,000.00	0.00	230,000.00	-78.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			781,414.82	820,195.85	1,601,610.67	1,730,000.00	0.00	1,730,000.00	8.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(64,527,146.24)	64,527,146.24	0.00	(70,288,278.00)	70,288,278.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(64,527,146.24)	64,527,146.24	0.00	(70,288,278.00)	70,288,278.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(63,870,439.06)	63,706,950.39	(163,488.67)	(70,516,209.00)	70,288,278.00	(227,931.00)	39.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	362,726,003.00	0.00	362,726,003.00	367,365,706.00	0.00	367,365,706.00	1.3%
2) Federal Revenue		8100-8299	0.00	49,426,158.03	49,426,158.03	0.00	51,515,753.00	51,515,753.00	4.2%
3) Other State Revenue		8300-8599	14,785,640.00	73,743,174.95	88,528,814.95	5,818,490.00	50,456,916.00	56,275,406.00	-36.4%
4) Other Local Revenue		8600-8799	3,275,432.33	4,181,839.72	7,457,272.05	2,419,178.00	2,542,885.00	4,962,063.00	-33.5%
5) TOTAL, REVENUES			380,787,075.33	127,351,172.70	508,138,248.03	375,603,374.00	104,515,554.00	480,118,928.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		190,296,728.64	114,230,061.76	304,526,790.40	198,125,965.19	116,299,294.67	314,425,259.86	3.3%
2) Instruction - Related Services	2000-2999		45,597,901.98	19,577,373.12	65,175,275.10	44,315,999.47	21,011,503.61	65,327,503.08	0.2%
3) Pupil Services	3000-3999		22,243,416.96	19,572,805.29	41,816,222.25	23,227,976.57	24,135,503.56	47,363,480.13	13.3%
4) Ancillary Services	4000-4999		2,505,974.28	186,928.86	2,692,903.14	2,431,769.00	49,931.00	2,481,700.00	-7.8%
5) Community Services	5000-5999		7,614.53	0.00	7,614.53	7,614.53	0.00	7,614.53	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		20,803,493.76	2,546,095.37	23,349,589.13	19,688,265.92	2,140,185.54	21,828,451.46	-6.5%
8) Plant Services	8000-8999		32,831,005.16	37,896,400.33	70,727,405.49	31,146,545.10	14,728,519.37	45,875,064.47	-35.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	19,794.13	19,794.13	2,836,450.00	0.00	2,836,450.00	14229.8%
10) TOTAL, EXPENDITURES			314,286,135.31	194,029,458.86	508,315,594.17	321,780,585.78	178,364,937.75	500,145,523.53	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			66,500,940.02	(66,678,286.16)	(177,346.14)	53,822,788.22	(73,849,383.75)	(20,026,595.53)	11192.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,438,122.00	0.00	1,438,122.00	1,502,069.00	0.00	1,502,069.00	4.4%
b) Transfers Out		7600-7629	781,414.82	820,195.85	1,601,610.67	1,730,000.00	0.00	1,730,000.00	8.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(64,527,146.24)	64,527,146.24	0.00	(70,288,278.00)	70,288,278.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,870,439.06)	63,706,950.39	(163,488.67)	(70,516,209.00)	70,288,278.00	(227,931.00)	39.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,630,500.96	(2,971,335.77)	(340,834.81)	(16,693,420.78)	(3,561,105.75)	(20,254,526.53)	5842.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	68,369,238.89	7,350,094.98	75,719,333.87	70,999,739.85	4,378,759.21	75,378,499.06	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,369,238.89	7,350,094.98	75,719,333.87	70,999,739.85	4,378,759.21	75,378,499.06	-0.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,369,238.89	7,350,094.98	75,719,333.87	70,999,739.85	4,378,759.21	75,378,499.06	-0.5%
2) Ending Balance, June 30 (E + F1e)			70,999,739.85	4,378,759.21	75,378,499.06	54,306,319.07	817,653.46	55,123,972.53	-26.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	127,053.84	0.00	127,053.84	320,000.00	0.00	320,000.00	151.9%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,378,759.21	4,378,759.21	0.00	817,653.46	817,653.46	-81.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	50,634,553.01	0.00	50,634,553.01	33,748,186.07	0.00	33,748,186.07	-33.3%
Future Costs/Retirement (STRS/PERS)	0000	9780				*7,969,874.15*		*7,969,874.15*	
District Wide Technology Upgrades	0000	9780				*5,000,000.00*		*5,000,000.00*	
Buy Down Vacation Liability	0000	9780				*1,140,000.00*		*1,140,000.00*	
Other Post Employment Liability	0000	9780				*3,000,000.00*		*3,000,000.00*	
Fleet Replacement	0000	9780				*250,000.00*		*250,000.00*	
Textbook Adoption	0000	9780				*6,000,000.00*		*6,000,000.00*	
Facilities - Custodians	0000	9780				*500,000.00*		*500,000.00*	
Cover Deficit Spending in Future Years	0000	9780				*9,888,311.92*		*9,888,311.92*	
Future Costs/Retirement (STRS/PERS)	0000	9780	*7,969,874.15*		*7,969,874.15*				
Districtwide Upgrades	0000	9780	*5,000,000.00*		*5,000,000.00*				
Buy Down Vacation Liability	0000	9780	*1,140,000.00*		*1,140,000.00*				
Other Post Employment Liability	0000	9780	*3,000,000.00*		*3,000,000.00*				
Fleet Replacement	0000	9780	*250,000.00*		*250,000.00*				
Textbook Adoption	0000	9780	*6,000,000.00*		*6,000,000.00*				
Facilities - Custodians	0000	9780	*500,000.00*		*500,000.00*				
Cover Deficit Spending in Future Years	0000	9780	*26,774,678.86*		*26,774,678.86*				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	20,013,133.00	0.00	20,013,133.00	20,013,133.00	0.00	20,013,133.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	61,105.75	0.00
6230	California Clean Energy Jobs Act	2,500,000.00	0.00
6264	Educator Effectiveness (15-16)	1,000,000.00	0.00
9010	Other Restricted Local	817,653.46	817,653.46
Total, Restricted Balance		4,378,759.21	817,653.46

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, and Cafeteria.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,209,422.00	16,680,305.00	2.9%
2) Federal Revenue		8100-8299	312,916.28	238,761.00	-23.7%
3) Other State Revenue		8300-8599	1,611,738.08	825,474.00	-48.8%
4) Other Local Revenue		8600-8799	23,682.62	0.00	-100.0%
5) TOTAL, REVENUES			18,157,758.98	17,744,540.00	-2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,594,196.00	7,063,226.00	-7.0%
2) Classified Salaries		2000-2999	1,055,876.00	986,833.00	-6.5%
3) Employee Benefits		3000-3999	5,224,377.84	6,084,947.00	16.5%
4) Books and Supplies		4000-4999	3,703,725.77	357,299.00	-90.4%
5) Services and Other Operating Expenditures		5000-5999	2,268,139.77	1,564,277.00	-31.0%
6) Capital Outlay		6000-6999	238,565.30	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,084,880.68	16,056,582.00	-20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,927,121.70)	1,687,958.00	-187.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,438,122.00	1,502,069.00	4.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,438,122.00)	(1,502,069.00)	4.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,365,243.70)	185,889.00	-105.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,456,548.84	1,091,305.14	-75.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,456,548.84	1,091,305.14	-75.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,456,548.84	1,091,305.14	-75.5%
2) Ending Balance, June 30 (E + F1e)			1,091,305.14	1,277,194.14	17.0%
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	129,623.16	129,623.16	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	961,681.98	1,147,570.98	19.3%
Charter Schools Fund	0000	9780		*1,147,570.98*	
Charter Schools	0000	9780	*961,681.98*		
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,242,192.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,773.74		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,569.88		
4) Due from Grantor Government		9290	17,145.06		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,297,681.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	26,181.22		
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			26,181.22		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,271,500.16		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	13,986,083.00	14,635,074.00	4.6%
Education Protection Account State Aid - Current Year		8012	2,223,339.00	2,045,231.00	-8.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,209,422.00	16,680,305.00	2.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	312,536.28	238,761.00	-23.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	380.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			312,916.28	238,761.00	-23.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	662,136.24	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	349,097.00	348,802.00	-0.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	600,504.84	476,672.00	-20.6%
TOTAL, OTHER STATE REVENUE			1,611,738.08	825,474.00	-48.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	23,682.62	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,682.62	0.00	-100.0%
TOTAL, REVENUES			18,157,758.98	17,744,540.00	-2.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,516,847.00	6,199,858.00	-4.9%
Certificated Pupil Support Salaries		1200	235,225.00	163,963.00	-30.3%
Certificated Supervisors' and Administrators' Salaries		1300	678,204.00	689,203.00	1.6%
Other Certificated Salaries		1900	163,920.00	10,202.00	-93.8%
TOTAL, CERTIFICATED SALARIES			7,594,196.00	7,063,226.00	-7.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	114,399.00	87,884.00	-23.2%
Classified Support Salaries		2200	273,071.00	300,190.00	9.9%
Classified Supervisors' and Administrators' Salaries		2300	139,322.00	91,600.00	-34.3%
Clerical, Technical and Office Salaries		2400	413,833.00	434,130.00	4.9%
Other Classified Salaries		2900	115,251.00	73,029.00	-36.6%
TOTAL, CLASSIFIED SALARIES			1,055,876.00	986,833.00	-6.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,228,926.84	1,495,892.00	21.7%
PERS		3201-3202	106,398.00	126,409.00	18.8%
OASDI/Medicare/Alternative		3301-3302	183,537.00	177,915.00	-3.1%
Health and Welfare Benefits		3401-3402	2,824,438.00	3,337,466.00	18.2%
Unemployment Insurance		3501-3502	4,660.00	4,793.00	2.9%
Workers' Compensation		3601-3602	131,704.00	135,244.00	2.7%
OPEB, Allocated		3701-3702	739,967.00	802,590.00	8.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,747.00	4,638.00	-2.3%
TOTAL, EMPLOYEE BENEFITS			5,224,377.84	6,084,947.00	16.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	195,903.28	17,687.00	-91.0%
Books and Other Reference Materials		4200	10,867.88	8,875.00	-18.3%
Materials and Supplies		4300	3,377,884.21	330,737.00	-90.2%
Noncapitalized Equipment		4400	119,070.40	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,703,725.77	357,299.00	-90.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	72,362.70	1,334.00	-98.2%
Dues and Memberships		5300	6,711.00	864.00	-87.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	360,546.00	356,415.00	-1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	86,614.00	31,575.00	-63.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,156,937.77	1,129,952.00	-2.3%
Professional/Consulting Services and Operating Expenditures		5800	568,270.30	33,089.00	-94.2%
Communications		5900	16,698.00	11,048.00	-33.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,268,139.77	1,564,277.00	-31.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	65,338.07	0.00	-100.0%
Buildings and Improvements of Buildings		6200	167,175.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,052.23	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			238,565.30	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,084,880.68	16,056,582.00	-20.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,438,122.00	1,502,069.00	4.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,438,122.00	1,502,069.00	4.4%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,438,122.00)	(1,502,069.00)	4.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,209,422.00	16,680,305.00	2.9%
2) Federal Revenue		8100-8299	312,916.28	238,761.00	-23.7%
3) Other State Revenue		8300-8599	1,611,738.08	825,474.00	-48.8%
4) Other Local Revenue		8600-8799	23,682.62	0.00	-100.0%
5) TOTAL, REVENUES			18,157,758.98	17,744,540.00	-2.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		15,049,781.11	11,525,520.00	-23.4%
2) Instruction - Related Services	2000-2999		2,165,686.88	1,964,870.00	-9.3%
3) Pupil Services	3000-3999		569,297.51	481,679.00	-15.4%
4) Ancillary Services	4000-4999		6,950.00	1,553.00	-77.7%
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		622,231.00	688,728.00	10.7%
8) Plant Services	8000-8999		1,670,934.18	1,394,232.00	-16.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,084,880.68	16,056,582.00	-20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,927,121.70)	1,687,958.00	-187.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,438,122.00	1,502,069.00	4.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,438,122.00)	(1,502,069.00)	4.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,365,243.70)	185,889.00	-105.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,456,548.84	1,091,305.14	-75.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,456,548.84	1,091,305.14	-75.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,456,548.84	1,091,305.14	-75.5%
2) Ending Balance, June 30 (E + F1e)			1,091,305.14	1,277,194.14	17.0%
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	129,623.16	129,623.16	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	961,681.98	1,147,570.98	19.3%
Charter Schools Fund	0000	9780		*1,147,570.98*	
Charter Schools	0000	9780	*961,681.98*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	129,623.16	129,623.16
Total, Restricted Balance		129,623.16	129,623.16

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	805,108.00	680,230.00	-15.5%
3) Other State Revenue		8300-8599	1,704,316.20	1,565,895.00	-8.1%
4) Other Local Revenue		8600-8799	4,248,000.00	4,365,000.00	2.8%
5) TOTAL, REVENUES			6,757,424.20	6,611,125.00	-2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,129,329.05	2,048,005.00	-3.8%
2) Classified Salaries		2000-2999	1,549,948.74	1,522,661.00	-1.8%
3) Employee Benefits		3000-3999	2,112,578.80	2,427,133.00	14.9%
4) Books and Supplies		4000-4999	699,933.21	178,507.00	-74.5%
5) Services and Other Operating Expenditures		5000-5999	788,411.22	648,714.00	-17.7%
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	25,366.61	16,105.00	-36.5%
9) TOTAL, EXPENDITURES			7,305,567.63	6,841,125.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(548,143.43)	(230,000.00)	-58.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	230,000.00	230,000.00	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			230,000.00	230,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(318,143.43)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	318,143.43	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,143.43	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			318,143.43	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(327,562.32)		
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	110,639.47		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,537.42		
4) Due from Grantor Government		9290	12,949.45		
5) Due from Other Funds		9310	552.65		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(198,883.33)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,713.97		
2) Due to Grantor Governments		9590	563.70		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,277.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(203,161.00)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	331,505.00	270,000.00	-18.6%
All Other Federal Revenue	All Other	8290	473,603.00	410,230.00	-13.4%
TOTAL, FEDERAL REVENUE			805,108.00	680,230.00	-15.5%
OTHER STATE REVENUE					
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	1,079,980.00	1,079,980.00	0.0%
All Other State Revenue	All Other	8590	624,336.20	485,915.00	-22.2%
TOTAL, OTHER STATE REVENUE			1,704,316.20	1,565,895.00	-8.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,983,000.00	2,995,000.00	0.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,265,000.00	1,370,000.00	8.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,248,000.00	4,365,000.00	2.8%
TOTAL, REVENUES			6,757,424.20	6,611,125.00	-2.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,735,889.81	1,681,384.00	-3.1%
Certificated Pupil Support Salaries		1200	102,446.00	112,351.00	9.7%
Certificated Supervisors' and Administrators' Salaries		1300	290,993.24	254,270.00	-12.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,129,329.05	2,048,005.00	-3.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	209,867.00	220,159.00	4.9%
Classified Support Salaries		2200	524,805.21	513,310.00	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	350,885.24	286,022.00	-18.5%
Clerical, Technical and Office Salaries		2400	343,815.43	431,573.00	25.5%
Other Classified Salaries		2900	120,575.86	71,597.00	-40.6%
TOTAL, CLASSIFIED SALARIES			1,549,948.74	1,522,661.00	-1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	373,751.00	412,753.00	10.4%
PERS		3201-3202	158,413.13	219,572.00	38.6%
OASDI/Medicare/Alternative		3301-3302	129,671.17	138,895.00	7.1%
Health and Welfare Benefits		3401-3402	1,048,952.07	1,210,304.00	15.4%
Unemployment Insurance		3501-3502	1,406.07	2,080.00	47.9%
Workers' Compensation		3601-3602	65,310.80	58,787.00	-10.0%
OPEB, Allocated		3701-3702	333,646.34	383,453.00	14.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,428.22	1,289.00	-9.7%
TOTAL, EMPLOYEE BENEFITS			2,112,578.80	2,427,133.00	14.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	580,664.70	178,507.00	-69.3%
Noncapitalized Equipment		4400	119,268.51	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			699,933.21	178,507.00	-74.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	292,620.00	231,997.00	-20.7%
Travel and Conferences		5200	30,885.99	0.00	-100.0%
Dues and Memberships		5300	6,810.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	214,893.73	224,000.00	4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,392.00	45,421.00	-13.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	200.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	188,060.50	147,296.00	-21.7%
Communications		5900	2,549.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			788,411.22	648,714.00	-17.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	25,366.61	16,105.00	-36.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,366.61	16,105.00	-36.5%
TOTAL, EXPENDITURES			7,305,567.63	6,841,125.00	-6.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	230,000.00	230,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			230,000.00	230,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			230,000.00	230,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	805,108.00	680,230.00	-15.5%
3) Other State Revenue		8300-8599	1,704,316.20	1,565,895.00	-8.1%
4) Other Local Revenue		8600-8799	4,248,000.00	4,365,000.00	2.8%
5) TOTAL, REVENUES			6,757,424.20	6,611,125.00	-2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,262,716.75	3,857,667.00	-9.5%
2) Instruction - Related Services	2000-2999		1,768,471.20	1,683,432.00	-4.8%
3) Pupil Services	3000-3999		641,908.60	653,699.00	1.8%
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		25,366.61	16,105.00	-36.5%
8) Plant Services	8000-8999		607,104.47	630,222.00	3.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,305,567.63	6,841,125.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(548,143.43)	(230,000.00)	-58.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	230,000.00	230,000.00	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			230,000.00	230,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(318,143.43)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	318,143.43	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,143.43	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			318,143.43	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,100,352.28	11,405,531.00	-5.7%
3) Other State Revenue		8300-8599	8,001,295.51	7,927,837.00	-0.9%
4) Other Local Revenue		8600-8799	2,104,000.00	2,128,480.00	1.2%
5) TOTAL, REVENUES			22,205,647.79	21,461,848.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,684,278.82	6,353,907.00	-17.3%
2) Classified Salaries		2000-2999	4,526,006.77	3,867,580.00	-14.5%
3) Employee Benefits		3000-3999	7,919,450.84	8,914,891.00	12.6%
4) Books and Supplies		4000-4999	2,350,950.69	864,132.00	-63.2%
5) Services and Other Operating Expenditures		5000-5999	579,446.80	611,068.00	5.5%
6) Capital Outlay		6000-6999	3,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	667,839.00	850,270.00	27.3%
9) TOTAL, EXPENDITURES			23,730,972.92	21,461,848.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,525,325.13)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	551,414.82	1,500,000.00	172.0%
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			551,414.82	1,500,000.00	172.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(973,910.31)	1,500,000.00	-254.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	973,910.31	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			973,910.31	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			973,910.31	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	1,500,000.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	1,500,000.00	New
Child Development Fund	0000	9780		*1,500,000.00*	
Child Development	0000	9780	*0.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	912,190.57		
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	338,966.30		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	4,261.23		
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			1,255,418.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,907.97		
2) Due to Grantor Governments		9590	366,615.07		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			380,523.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			874,895.06		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,100,352.28	11,405,531.00	-5.7%
TOTAL, FEDERAL REVENUE			12,100,352.28	11,405,531.00	-5.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	7,147,864.00	7,497,684.00	4.9%
All Other State Revenue	All Other	8590	853,431.51	430,153.00	-49.6%
TOTAL, OTHER STATE REVENUE			8,001,295.51	7,927,837.00	-0.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	880,000.00	880,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,224,000.00	1,248,480.00	2.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,104,000.00	2,128,480.00	1.2%
TOTAL, REVENUES			22,205,647.79	21,461,848.00	-3.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,406,219.24	4,936,086.00	-22.9%
Certificated Pupil Support Salaries		1200	590,892.58	644,987.00	9.2%
Certificated Supervisors' and Administrators' Salaries		1300	651,217.00	768,158.00	18.0%
Other Certificated Salaries		1900	35,950.00	4,676.00	-87.0%
TOTAL, CERTIFICATED SALARIES			7,684,278.82	6,353,907.00	-17.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,207,202.22	1,805,388.00	-18.2%
Classified Support Salaries		2200	524,074.10	300,041.00	-42.7%
Classified Supervisors' and Administrators' Salaries		2300	150,956.00	84,224.00	-44.2%
Clerical, Technical and Office Salaries		2400	906,696.45	891,320.00	-1.7%
Other Classified Salaries		2900	737,078.00	786,607.00	6.7%
TOTAL, CLASSIFIED SALARIES			4,526,006.77	3,867,580.00	-14.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,357,637.31	1,336,473.00	-1.6%
PERS		3201-3202	504,995.91	591,312.00	17.1%
OASDI/Medicare/Alternative		3301-3302	428,491.12	404,319.00	-5.6%
Health and Welfare Benefits		3401-3402	4,197,197.46	5,112,228.00	21.8%
Unemployment Insurance		3501-3502	6,319.00	6,065.00	-4.0%
Workers' Compensation		3601-3602	180,806.57	171,706.00	-5.0%
OPEB, Allocated		3701-3702	1,240,227.00	1,287,590.00	3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,776.47	5,198.00	37.6%
TOTAL, EMPLOYEE BENEFITS			7,919,450.84	8,914,891.00	12.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,307,150.57	803,632.00	-65.2%
Noncapitalized Equipment		4400	43,800.12	60,500.00	38.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,350,950.69	864,132.00	-63.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	82,479.57	47,352.00	-42.6%
Dues and Memberships		5300	3,400.00	2,600.00	-23.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,400.00	20,400.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,215.66	32,584.00	-32.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	181,297.35	300,851.00	65.9%
Professional/Consulting Services and Operating Expenditures		5800	234,367.22	197,594.00	-15.7%
Communications		5900	9,287.00	9,687.00	4.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			579,446.80	611,068.00	5.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,000.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	667,839.00	850,270.00	27.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			667,839.00	850,270.00	27.3%
TOTAL, EXPENDITURES			23,730,972.92	21,461,848.00	-9.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	551,414.82	1,500,000.00	172.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			551,414.82	1,500,000.00	172.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			551,414.82	1,500,000.00	172.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,100,352.28	11,405,531.00	-5.7%
3) Other State Revenue		8300-8599	8,001,295.51	7,927,837.00	-0.9%
4) Other Local Revenue		8600-8799	2,104,000.00	2,128,480.00	1.2%
5) TOTAL, REVENUES			22,205,647.79	21,461,848.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		16,512,747.77	13,884,996.00	-15.9%
2) Instruction - Related Services	2000-2999		3,136,791.90	3,261,410.00	4.0%
3) Pupil Services	3000-3999		2,363,230.38	2,580,973.00	9.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		191,823.57	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		667,839.00	850,270.00	27.3%
8) Plant Services	8000-8999		858,540.30	884,199.00	3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,730,972.92	21,461,848.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,525,325.13)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	551,414.82	1,500,000.00	172.0%
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			551,414.82	1,500,000.00	172.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(973,910.31)	1,500,000.00	-254.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	973,910.31	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			973,910.31	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			973,910.31	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	1,500,000.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	1,500,000.00	New
Child Development Fund	0000	9780		*1,500,000.00*	
Child Development	0000	9780	*0.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,683,748.38	23,070,000.00	1.7%
3) Other State Revenue		8300-8599	1,259,834.80	1,635,636.00	29.8%
4) Other Local Revenue		8600-8799	990,700.00	1,178,000.00	18.9%
5) TOTAL, REVENUES			24,934,283.18	25,883,636.00	3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,144,858.50	6,867,380.00	11.8%
3) Employee Benefits		3000-3999	3,839,919.62	4,462,396.00	16.2%
4) Books and Supplies		4000-4999	14,186,972.78	13,162,620.00	-7.2%
5) Services and Other Operating Expenditures		5000-5999	424,940.00	257,817.00	-39.3%
6) Capital Outlay		6000-6999	188,074.38	87,972.00	-53.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	894,190.26	1,045,451.00	16.9%
9) TOTAL, EXPENDITURES			25,678,955.54	25,883,636.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(744,672.36)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(744,672.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,173,276.40	10,428,604.04	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,173,276.40	10,428,604.04	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,173,276.40	10,428,604.04	-6.7%
2) Ending Balance, June 30 (E + F1e)			10,428,604.04	10,428,604.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,205,439.46	10,207,439.46	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	221,164.58	221,164.58	0.0%
Cafeteria Fund	0000	9780		*221,164.58*	
Cafeterial Fund	0000	9780	*221,164.58*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,481,991.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	286,764.12		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	16,571.80		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,545.63		
4) Due from Grantor Government		9290	337.01		
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			6,798,210.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	47,083.59		
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			47,083.59		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,751,126.91		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	22,642,911.85	23,070,000.00	1.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	40,836.53	0.00	-100.0%
TOTAL, FEDERAL REVENUE			22,683,748.38	23,070,000.00	1.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,255,000.00	1,630,000.00	29.9%
All Other State Revenue		8590	4,834.80	5,636.00	16.6%
TOTAL, OTHER STATE REVENUE			1,259,834.80	1,635,636.00	29.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,900.00	1,000.00	-47.4%
Food Service Sales		8634	825,000.00	1,000,000.00	21.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	45,000.00	200.0%
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	148,800.00	132,000.00	-11.3%
TOTAL, OTHER LOCAL REVENUE			990,700.00	1,178,000.00	18.9%
TOTAL, REVENUES			24,934,283.18	25,883,636.00	3.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,457,321.00	6,209,999.00	13.8%
Classified Supervisors' and Administrators' Salaries		2300	425,466.50	426,904.00	0.3%
Clerical, Technical and Office Salaries		2400	262,071.00	230,477.00	-12.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,144,858.50	6,867,380.00	11.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,834.80	5,636.00	16.6%
PERS		3201-3202	582,787.00	681,514.00	16.9%
OASDI/Medicare/Alternative		3301-3302	427,426.50	474,554.00	11.0%
Health and Welfare Benefits		3401-3402	2,049,200.62	2,448,936.00	19.5%
Unemployment Insurance		3501-3502	3,534.00	3,991.00	12.9%
Workers' Compensation		3601-3602	105,713.50	115,339.00	9.1%
OPEB, Allocated		3701-3702	664,378.00	730,397.00	9.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,045.20	2,029.00	-0.8%
TOTAL, EMPLOYEE BENEFITS			3,839,919.62	4,462,396.00	16.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,302,652.06	1,011,026.00	-22.4%
Noncapitalized Equipment		4400	155,425.62	303,588.00	95.3%
Food		4700	12,728,895.10	11,848,006.00	-6.9%
TOTAL, BOOKS AND SUPPLIES			14,186,972.78	13,162,620.00	-7.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	2,000.00	25,000.00	1150.0%
Travel and Conferences		5200	33,370.00	21,400.00	-35.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,000.00	96,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,002.45)	(126,083.00)	1700.6%
Professional/Consulting Services and Operating Expenditures		5800	298,072.45	239,500.00	-19.7%
Communications		5900	2,500.00	2,000.00	-20.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			424,940.00	257,817.00	-39.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	24,074.38	0.00	-100.0%
Equipment		6400	164,000.00	87,972.00	-46.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			188,074.38	87,972.00	-53.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	894,190.26	1,045,451.00	16.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			894,190.26	1,045,451.00	16.9%
TOTAL, EXPENDITURES			25,678,955.54	25,883,636.00	0.8%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,683,748.38	23,070,000.00	1.7%
3) Other State Revenue		8300-8599	1,259,834.80	1,635,636.00	29.8%
4) Other Local Revenue		8600-8799	990,700.00	1,178,000.00	18.9%
5) TOTAL, REVENUES			24,934,283.18	25,883,636.00	3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		24,753,190.90	24,828,476.00	0.3%
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		894,190.26	1,045,451.00	16.9%
8) Plant Services	8000-8999		31,574.38	9,709.00	-69.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,678,955.54	25,883,636.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(744,672.36)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(744,672.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,173,276.40	10,428,604.04	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,173,276.40	10,428,604.04	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,173,276.40	10,428,604.04	-6.7%
2) Ending Balance, June 30 (E + F1e)			10,428,604.04	10,428,604.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,205,439.46	10,207,439.46	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	221,164.58	221,164.58	0.0%
Cafeteria Fund	0000	9780		*221,164.58*	
Cafeterial Fund	0000	9780	*221,164.58*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	5,970,003.77	5,972,003.77
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	3,960,078.08	3,960,078.08
5330	Child Nutrition: Summer Food Service Program Operations	275,357.61	275,357.61
Total, Restricted Balance		10,205,439.46	10,207,439.46

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building, County School Facilities Funds and Capital Facilities Funds.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,560.14	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,350,623.44	0.00	-100.0%
5) TOTAL, REVENUES			1,371,183.58	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	656,730.98	461,546.00	-29.7%
3) Employee Benefits		3000-3999	286,655.69	182,802.00	-36.2%
4) Books and Supplies		4000-4999	675,282.35	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	471,603.86	0.00	-100.0%
6) Capital Outlay		6000-6999	59,841,498.29	163,545,359.18	173.3%
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			61,931,771.17	164,189,707.18	165.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,560,587.59)	(164,189,707.18)	171.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	820,195.85	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	122,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			122,820,195.85	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			62,259,608.26	(164,189,707.18)	-363.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,773,545.91	165,033,154.17	60.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,773,545.91	165,033,154.17	60.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,773,545.91	165,033,154.17	60.6%
2) Ending Balance, June 30 (E + F1e)			165,033,154.17	843,446.99	-99.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	161,627,500.00	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	3,405,654.17	843,446.99	-75.2%
Building Fund	0000	9780		*843,446.99*	
Building Fund	0000	9780	*3,405,654.17*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(2,333,643.23)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	664,374.66		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	69,511,856.08		
e) collections awaiting deposit		9140	1,350,623.44		
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			69,193,210.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	146,531.58		
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			146,531.58		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			69,046,679.37		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	20,560.14	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			20,560.14	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,350,623.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,350,623.44	0.00	-100.0%
TOTAL, REVENUES			1,371,183.58	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	426,173.87	290,621.00	-31.8%
Clerical, Technical and Office Salaries		2400	229,675.95	170,925.00	-25.6%
Other Classified Salaries		2900	881.16	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			656,730.98	461,546.00	-29.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,560.14	0.00	-100.0%
PERS		3201-3202	88,407.98	70,891.00	-19.8%
OASDI/Medicare/Alternative		3301-3302	45,985.19	30,887.00	-32.8%
Health and Welfare Benefits		3401-3402	85,021.55	49,264.00	-42.1%
Unemployment Insurance		3501-3502	0.00	269.00	New
Workers' Compensation		3601-3602	11,033.20	7,754.00	-29.7%
OPEB, Allocated		3701-3702	34,850.78	23,282.00	-33.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	796.85	455.00	-42.9%
TOTAL, EMPLOYEE BENEFITS			286,655.69	182,802.00	-36.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	429,642.24	0.00	-100.0%
Noncapitalized Equipment		4400	245,640.11	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			675,282.35	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	471,603.86	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			471,603.86	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	4,390,216.67	0.00	-100.0%
Buildings and Improvements of Buildings		6200	53,952,357.04	163,545,359.18	203.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,498,924.58	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			59,841,498.29	163,545,359.18	173.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			61,931,771.17	164,189,707.18	165.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	820,195.85	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			820,195.85	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	122,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			122,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			122,820,195.85	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,560.14	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,350,623.44	0.00	-100.0%
5) TOTAL, REVENUES			1,371,183.58	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		61,559,271.17	164,189,707.18	166.7%
9) Other Outgo	9000-9999	Except 7600-7699	372,500.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			61,931,771.17	164,189,707.18	165.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(60,560,587.59)	(164,189,707.18)	171.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	820,195.85	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	122,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			122,820,195.85	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			62,259,608.26	(164,189,707.18)	-363.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,773,545.91	165,033,154.17	60.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,773,545.91	165,033,154.17	60.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,773,545.91	165,033,154.17	60.6%
2) Ending Balance, June 30 (E + F1e)			165,033,154.17	843,446.99	-99.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	161,627,500.00	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	3,405,654.17	843,446.99	-75.2%
Building Fund	0000	9780		*843,446.99*	
Building Fund	0000	9780	*3,405,654.17*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	161,627,500.00	0.00
Total, Restricted Balance		161,627,500.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,645,029.14	2,000,000.00	-56.9%
5) TOTAL, REVENUES			4,645,029.14	2,000,000.00	-56.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	277.30	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	343,689.65	0.00	-100.0%
6) Capital Outlay		6000-6999	3,873,691.83	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	405,000.00	5,466,824.00	1249.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,622,658.78	5,466,824.00	18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,370.36	(3,466,824.00)	-15597.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,370.36	(3,466,824.00)	-15597.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,224,801.43	6,247,171.79	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,224,801.43	6,247,171.79	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,224,801.43	6,247,171.79	0.4%
2) Ending Balance, June 30 (E + F1e)			6,247,171.79	2,780,347.79	-55.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,247,171.79	2,780,347.79	-55.5%
Capital Facilities Fund	0000	9780		*2,780,347.79*	
Capital Facilities Fund	0000	9780	*6,247,171.79*		
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,225,755.66		
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	397,703.12		
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			8,623,458.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,623,458.78		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	510,005.30	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	29,735.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,950,771.59	2,000,000.00	-49.4%
Other Local Revenue					
All Other Local Revenue		8699	154,517.25	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,645,029.14	2,000,000.00	-56.9%
TOTAL, REVENUES			4,645,029.14	2,000,000.00	-56.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	277.30	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			277.30	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	343,689.65	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			343,689.65	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	295,099.80	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,578,592.03	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,873,691.83	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	3,111,824.00	New
Other Debt Service - Principal		7439	405,000.00	2,355,000.00	481.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			405,000.00	5,466,824.00	1249.8%
TOTAL, EXPENDITURES			4,622,658.78	5,466,824.00	18.3%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,645,029.14	2,000,000.00	-56.9%
5) TOTAL, REVENUES			4,645,029.14	2,000,000.00	-56.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		965.65	0.00	-100.0%
8) Plant Services	8000-8999		4,216,693.13	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	405,000.00	5,466,824.00	1249.8%
10) TOTAL, EXPENDITURES			4,622,658.78	5,466,824.00	18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,370.36	(3,466,824.00)	-15597.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,370.36	(3,466,824.00)	-15597.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,224,801.43	6,247,171.79	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,224,801.43	6,247,171.79	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,224,801.43	6,247,171.79	0.4%
2) Ending Balance, June 30 (E + F1e)			6,247,171.79	2,780,347.79	-55.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,247,171.79	2,780,347.79	-55.5%
Capital Facilities Fund	0000	9780		*2,780,347.79*	
Capital Facilities Fund	0000	9780	*6,247,171.79*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2.00	0.00	-100.0%
5) TOTAL, REVENUES			2.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,772.00	1,774.00	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,772.00	1,774.00	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,772.00	1,774.00	0.1%
2) Ending Balance, June 30 (E + F1e)			1,774.00	1,774.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,774.00	1,774.00	0.0%
County School Facilities Fund	0000	9780		*1,774.00*	
County School Facilities	0000	9780	*1,774.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2.00	0.00	-100.0%
TOTAL, REVENUES			2.00	0.00	-100.0%

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

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2.00	0.00	-100.0%
5) TOTAL, REVENUES			2.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,772.00	1,774.00	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,772.00	1,774.00	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,772.00	1,774.00	0.1%
2) Ending Balance, June 30 (E + F1e)			1,774.00	1,774.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,774.00	1,774.00	0.0%
County School Facilities Fund	0000	9780		*1,774.00*	
County School Facilities	0000	9780	*1,774.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,490,530.00	0.00	-100.0%
5) TOTAL, REVENUES			1,490,530.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,350.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,005,063.51	637,453.33	-68.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,467,604.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,490,017.51	637,453.33	-91.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,999,487.51)	(637,453.33)	-89.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,999,487.51)	(637,453.33)	-89.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,147,985.69	1,148,498.18	-83.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,147,985.69	1,148,498.18	-83.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,147,985.69	1,148,498.18	-83.9%
2) Ending Balance, June 30 (E + F1e)			1,148,498.18	511,044.85	-55.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,148,498.18	511,044.85	-55.5%
Capital Project Fund for Blended Componen	0000	9780		*511,044.85*	
Capital Project Fund for Blended Componen	0000	9780	*1,148,498.18*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,380,997.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,380,997.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,873.40		
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			1,873.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,379,123.71		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	1,490,530.00	0.00	-100.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,490,530.00	0.00	-100.0%
TOTAL, REVENUES			1,490,530.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	17,350.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,350.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,995,238.79	637,453.33	-68.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	9,824.72	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,005,063.51	637,453.33	-68.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	3,202,604.00	0.00	-100.0%
Other Debt Service - Principal		7439	2,265,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,467,604.00	0.00	-100.0%
TOTAL, EXPENDITURES			7,490,017.51	637,453.33	-91.5%

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,490,530.00	0.00	-100.0%
5) TOTAL, REVENUES			1,490,530.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,022,413.51	637,453.33	-68.5%
9) Other Outgo	9000-9999	Except 7600-7699	5,467,604.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,490,017.51	637,453.33	-91.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,999,487.51)	(637,453.33)	-89.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,999,487.51)	(637,453.33)	-89.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,147,985.69	1,148,498.18	-83.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,147,985.69	1,148,498.18	-83.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,147,985.69	1,148,498.18	-83.9%
2) Ending Balance, June 30 (E + F1e)			1,148,498.18	511,044.85	-55.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,148,498.18	511,044.85	-55.5%
Capital Project Fund for Blended Component	0000	9780		*511,044.85*	
Capital Project Fund for Blended Component	0000	9780	*1,148,498.18*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,498,328.00	1,498,328.00	0.0%
4) Other Local Revenue		8600-8799	39,223,763.00	40,246,672.00	2.6%
5) TOTAL, REVENUES			40,722,091.00	41,745,000.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	40,948,159.00	41,745,000.00	1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,948,159.00	41,745,000.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(226,068.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(226,068.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,989,573.80	29,763,505.80	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,989,573.80	29,763,505.80	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,989,573.80	29,763,505.80	-0.8%
2) Ending Balance, June 30 (E + F1e)			29,763,505.80	29,763,505.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,413,644.80	6,413,644.80	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	23,349,861.00	23,349,861.00	0.0%
Bond Interest and Redemption Fund	0000	9780		*23,349,861.00*	
Bond Interest and Redemption Fund	0000	9780	*23,349,861.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	37,959,205.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	6,413,644.80		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	115,687.00		
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			44,488,536.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	14,498,963.00		
6) TOTAL, LIABILITIES			14,498,963.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			29,989,573.80		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	446,966.00	446,966.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,051,362.00	1,051,362.00	0.0%
TOTAL, OTHER STATE REVENUE			1,498,328.00	1,498,328.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	37,992,360.00	39,015,269.00	2.7%
Unsecured Roll		8612	1,231,403.00	1,231,403.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,223,763.00	40,246,672.00	2.6%
TOTAL, REVENUES			40,722,091.00	41,745,000.00	2.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	8,800.00	8,800.00	0.0%
Debt Service - Interest		7438	16,892,692.00	17,219,396.00	1.9%
Other Debt Service - Principal		7439	24,046,667.00	24,516,804.00	2.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,948,159.00	41,745,000.00	1.9%
TOTAL, EXPENDITURES			40,948,159.00	41,745,000.00	1.9%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,498,328.00	1,498,328.00	0.0%
4) Other Local Revenue		8600-8799	39,223,763.00	40,246,672.00	2.6%
5) TOTAL, REVENUES			40,722,091.00	41,745,000.00	2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	40,948,159.00	41,745,000.00	1.9%
10) TOTAL, EXPENDITURES			40,948,159.00	41,745,000.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(226,068.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(226,068.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,989,573.80	29,763,505.80	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,989,573.80	29,763,505.80	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,989,573.80	29,763,505.80	-0.8%
2) Ending Balance, June 30 (E + F1e)			29,763,505.80	29,763,505.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,413,644.80	6,413,644.80	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	23,349,861.00	23,349,861.00	0.0%
Bond Interest and Redemption Fund	0000	9780		*23,349,861.00*	
Bond Interest and Redemption Fund	0000	9780	*23,349,861.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	6,413,644.80	6,413,644.80
Total, Restricted Balance		6,413,644.80	6,413,644.80

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,237,777.00	14,129,147.00	-0.8%
5) TOTAL, REVENUES			14,237,777.00	14,129,147.00	-0.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	263,258.00	317,733.00	20.7%
3) Employee Benefits		3000-3999	146,419.00	206,731.00	41.2%
4) Books and Supplies		4000-4999	39,500.00	30,000.00	-24.1%
5) Services and Other Operating Expenses		5000-5999	13,810,590.00	13,588,852.00	-1.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,259,767.00	14,143,316.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,990.00)	(14,169.00)	-35.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(21,990.00)	(14,169.00)	-35.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,100,395.98	9,078,405.98	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,100,395.98	9,078,405.98	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,100,395.98	9,078,405.98	-0.2%
2) Ending Net Position, June 30 (E + F1e)			9,078,405.98	9,064,236.98	-0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,078,405.98	9,064,236.98	-0.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,732,005.62		
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	250,000.00		
e) collections awaiting deposit		9140	20,039.67		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			8,002,045.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	372,904.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			372,904.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			7,629,141.25		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	14,237,777.00	14,129,147.00	-0.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,237,777.00	14,129,147.00	-0.8%
TOTAL, REVENUES			14,237,777.00	14,129,147.00	-0.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	85,067.00	83,552.00	-1.8%
Clerical, Technical and Office Salaries		2400	178,191.00	234,181.00	31.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			263,258.00	317,733.00	20.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	34,012.00	48,850.00	43.6%
OASDI/Medicare/Alternative		3301-3302	18,900.00	23,054.00	22.0%
Health and Welfare Benefits		3401-3402	62,812.00	96,113.00	53.0%
Unemployment Insurance		3501-3502	147.00	179.00	21.8%
Workers' Compensation		3601-3602	4,422.00	5,340.00	20.8%
OPEB, Allocated		3701-3702	25,947.00	32,987.00	27.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	179.00	208.00	16.2%
TOTAL, EMPLOYEE BENEFITS			146,419.00	206,731.00	41.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,000.00	14,500.00	-39.6%
Noncapitalized Equipment		4400	15,500.00	15,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,500.00	30,000.00	-24.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,500.00	11,000.00	4.8%
Dues and Memberships		5300	1,500.00	1,500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	4,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,794,590.00	13,572,352.00	-1.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,810,590.00	13,588,852.00	-1.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			14,259,767.00	14,143,316.00	-0.8%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,237,777.00	14,129,147.00	-0.8%
5) TOTAL, REVENUES			14,237,777.00	14,129,147.00	-0.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		14,259,767.00	14,143,316.00	-0.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			14,259,767.00	14,143,316.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(21,990.00)	(14,169.00)	-35.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(21,990.00)	(14,169.00)	-35.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,100,395.98	9,078,405.98	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,100,395.98	9,078,405.98	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,100,395.98	9,078,405.98	-0.2%
2) Ending Net Position, June 30 (E + F1e)			9,078,405.98	9,064,236.98	-0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,078,405.98	9,064,236.98	-0.2%

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

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	38,686.19	38,686.19	38,861.85	38,591.19	38,591.19	38,686.19
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	38,686.19	38,686.19	38,861.85	38,591.19	38,591.19	38,686.19
5. District Funded County Program ADA						
a. County Community Schools	15.56	15.56	15.56	15.56	15.56	15.56
b. Special Education-Special Day Class	25.96	25.96	25.96	25.96	25.96	25.96
c. Special Education-NPS/LCI						
d. Special Education Extended Year	2.42	2.42	2.42	2.42	2.42	2.42
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	43.94	43.94	43.94	43.94	43.94	43.94
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,730.13	38,730.13	38,905.79	38,635.13	38,635.13	38,730.13
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,766.95	1,766.95	1,766.95	1,778.30	1,778.30	1,778.30
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,766.95	1,766.95	1,766.95	1,778.30	1,778.30	1,778.30
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,766.95	1,766.95	1,766.95	1,778.30	1,778.30	1,778.30

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): 38,591

District's ADA Standard Percentage Level: 1.0%

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	40,021	39,966		
Charter School				
Total ADA	**40,021**	**39,966**	**0.1%**	**Met**
Second Prior Year (2015-16)				
District Regular	38,925	38,904		
Charter School				
Total ADA	**38,925**	**38,904**	**0.1%**	**Met**
First Prior Year (2016-17)				
District Regular	38,837	38,862		
Charter School		0		
Total ADA	**38,837**	**38,862**	**N/A**	**Met**
Budget Year (2017-18)				
District Regular	38,686			
Charter School	0			
Total ADA	**38,686**			

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): 38,591

District's Enrollment Standard Percentage Level: 1.0%

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	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	41,222	41,026		
Charter School				
Total Enrollment	**41,222**	**41,026**	**0.5%**	**Met**
Second Prior Year (2015-16)				
District Regular	40,605	41,027		
Charter School				
Total Enrollment	**40,605**	**41,027**	**N/A**	**Met**
First Prior Year (2016-17)				
District Regular	40,603	41,049		
Charter School				
Total Enrollment	**40,603**	**41,049**	**N/A**	**Met**
Budget Year (2017-18)				
District Regular	40,940			
Charter School				
Total Enrollment	**40,940**			

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	38,891	41,026	
Charter School		0	
Total ADA/Enrollment	**38,891**	**41,026**	**94.8%**
Second Prior Year (2015-16)			
District Regular	38,837	41,027	
Charter School			
Total ADA/Enrollment	**38,837**	**41,027**	**94.7%**
First Prior Year (2016-17)			
District Regular	38,686	41,049	
Charter School	0		
Total ADA/Enrollment	**38,686**	**41,049**	**94.2%**
		Historical Average Ratio:	94.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.1%**

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	38,591	40,940		
Charter School	0			
Total ADA/Enrollment	**38,591**	**40,940**	**94.3%**	**Met**
1st Subsequent Year (2018-19)				
District Regular	38,496	40,831		
Charter School				
Total ADA/Enrollment	**38,496**	**40,831**	**94.3%**	**Met**
2nd Subsequent Year (2019-20)				
District Regular	38,401	40,722		
Charter School				
Total ADA/Enrollment	**38,401**	**40,722**	**94.3%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level? No

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

		Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)			378,871,868.00	382,614,485.00	390,561,257.00
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	38,905.79	38,730.13	38,635.13	38,540.13
b.	Prior Year ADA (Funded)		38,905.79	38,730.13	38,635.13
c.	Difference (Step 1a minus Step 1b)		(175.66)	(95.00)	(95.00)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-0.45%	-0.25%	-0.25%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		362,861,223.00	367,365,706.00	375,456,134.00
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)				
d.	Economic Recovery Target Funding (current year increment)		5,880,000.00	8,848,696.00	9,135,608.00
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		5,880,000.00	8,848,696.00	9,135,608.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		1.62%	2.41%	2.43%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			1.17%	2.16%	2.18%
LCFF Revenue Standard (Step 3, plus/minus 1%):			**.17% to 2.17%**	**1.16% to 3.16%**	**1.18% to 3.18%**

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)	83,545,625.00	83,545,625.00		
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)	372,642,801.00	377,241,014.00	385,352,727.00	393,729,599.00
District's Projected Change in LCFF Revenue:		1.23%	2.15%	2.17%
LCFF Revenue Standard:		**.17% to 2.17%**	**1.16% to 3.16%**	**1.18% to 3.18%**
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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2014-15)	247,730,736.79	270,276,304.79	91.7%
Second Prior Year (2015-16)	265,639,953.31	292,595,339.11	90.8%
First Prior Year (2016-17)	279,887,993.41	314,286,135.31	89.1%
		Historical Average Ratio:	90.5%

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**87.5% to 93.5%**	**87.5% to 93.5%**	**87.5% to 93.5%**

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) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2017-18)	290,868,138.57	321,780,585.78	90.4%	Met
1st Subsequent Year (2018-19)	298,021,033.95	330,744,679.16	90.1%	Met
2nd Subsequent Year (2019-20)	306,807,333.70	336,984,996.41	91.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.17%	2.16%	2.18%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-8.83% to 11.17%**	**-7.84% to 12.16%**	**-7.82% to 12.18%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.83% to 6.17%	-2.84% to 7.16%	-2.82% to 7.18%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	49,426,158.03		
Budget Year (2017-18)	51,515,753.00	4.23%	No
1st Subsequent Year (2018-19)	51,515,753.00	0.00%	No
2nd Subsequent Year (2019-20)	51,515,753.00	0.00%	No

Explanation: (required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2016-17)	88,528,814.95		
Budget Year (2017-18)	56,275,406.00	-36.43%	Yes
1st Subsequent Year (2018-19)	55,777,473.23	-0.88%	No
2nd Subsequent Year (2019-20)	57,088,243.85	2.35%	No

Explanation: (required if Yes)
2016-17 State revenue includes one-time discretionary funds and Emergecny Repair Program funds. 2017-18 Adopted Budget does not include one-time discretionary funds and emergency repair funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2016-17)	7,457,272.05		
Budget Year (2017-18)	4,962,063.00	-33.46%	Yes
1st Subsequent Year (2018-19)	4,962,063.00	0.00%	No
2nd Subsequent Year (2019-20)	4,962,063.00	0.00%	No

Explanation: (required if Yes)
2016-17 Local revenue includes one-time funds received late in the year and will carryover to 2017-18.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2016-17)	23,496,376.05		
Budget Year (2017-18)	21,569,263.61	-8.20%	Yes
1st Subsequent Year (2018-19)	19,185,453.79	-11.05%	Yes
2nd Subsequent Year (2019-20)	19,185,453.79	0.00%	No

Explanation: (required if Yes)
2016-17 Books and supplies includes one-time discretionary funds. 2017-18 Adopted Budget and 2018-19 projected budget does not include one-time discretionary funding.

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

First Prior Year (2016-17)	65,123,418.95		
Budget Year (2017-18)	55,550,675.26	-14.70%	Yes
1st Subsequent Year (2018-19)	53,344,918.23	-3.97%	Yes
2nd Subsequent Year (2019-20)	52,811,238.05	-1.00%	No

Explanation: (required if Yes)
2016-17 Services and Other Operating Expenditures includes one-time discretionary funds. 2017-18 Adopted Budget and 2018-19 projected budget does not include discretionary funding.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2016-17)	145,412,245.03		
Budget Year (2017-18)	112,753,222.00	-22.46%	Not Met
1st Subsequent Year (2018-19)	112,255,289.23	-0.44%	Met
2nd Subsequent Year (2019-20)	113,566,059.85	1.17%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	88,619,795.00		
Budget Year (2017-18)	77,119,938.87	-12.98%	Not Met
1st Subsequent Year (2018-19)	72,530,372.02	-5.95%	Met
2nd Subsequent Year (2019-20)	71,996,691.84	-0.74%	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)

Explanation: Other State Revenue (linked from 6B if NOT met)
2016-17 State revenue includes one-time discretionary funds and Emergecny Repair Program funds. 2017-18 Adopted Budget does not include one-time discretionary funds and emergency repair funds.

Explanation: Other Local Revenue (linked from 6B if NOT met)
2016-17 Local revenue includes one-time funds received late in the year and will carryover to 2017-18.

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)
2016-17 Books and supplies includes one-time discretionary funds. 2017-18 Adopted Budget and 2018-19 projected budget does not include one-time discretionary funding.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
2016-17 Services and Other Operating Expenditures includes one-time discretionary funds. 2017-18 Adopted Budget and 2018-19 projected budget does not include discretionary funding.

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)	501,875,523.53			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited[1] for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	501,875,523.53	15,056,265.71	9,292,258.00	9,292,258.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
10,037,510.47	10,037,510.47

e. OMMA/RMA Contribution

Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
11,323,215.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	12,763,133.00	18,763,133.00	20,013,133.00
	b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	d. Available Reserves (Lines 1a through 1c)	12,763,133.00	18,763,133.00	20,013,133.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	430,666,815.08	475,125,587.04	509,917,204.84
	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)	430,666,815.08	475,125,587.04	509,917,204.84
3.	District's Available Reserve Percentage (Line 1d divided by Line 2c)	3.0%	3.9%	3.9%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.0%**	**1.3%**	**1.3%**

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

[2]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)	9,899,022.00	270,772,480.93	N/A	Met
Second Prior Year (2015-16)	28,042,465.84	294,355,399.11	N/A	Met
First Prior Year (2016-17)	2,630,500.96	315,067,550.13	N/A	Met
Budget Year (2017-18) (Information only)	(16,693,420.78)	323,510,585.78		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 38,635

District's Fund Balance Standard Percentage Level: 0.7%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2014-15)	9,679,865.00	30,427,751.05	N/A	Met
Second Prior Year (2015-16)	26,345,804.00	40,326,773.05	N/A	Met
First Prior Year (2016-17)	56,035,061.48	68,369,238.89	N/A	Met
Budget Year (2017-18) (Information only)	70,999,739.85			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or $66,000 (greater of)	0	to	300
4% or $66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	38,591	38,408	38,313
District's Reserve Standard Percentage Level:	**2%**	**2%**	**2%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	501,875,523.53	510,984,332.29	521,312,380.08
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	501,875,523.53	510,984,332.29	521,312,380.08
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,037,510.47	10,219,686.65	10,426,247.60
6. Reserve Standard - by Amount ($66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**10,037,510.47**	**10,219,686.65**	**10,426,247.60**

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)	20,013,133.00	20,013,133.00	10,470,788.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	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)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	20,013,133.00	20,013,133.00	10,470,788.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.99%	3.92%	2.01%
District's Reserve Standard (Section 10B, Line 7):	**10,037,510.47**	**10,219,686.65**	**10,426,247.60**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2016-17)	(64,527,146.24)			
Budget Year (2017-18)	(70,288,278.00)	5,761,131.76	8.9%	Met
1st Subsequent Year (2018-19)	(73,799,475.98)	3,511,197.98	5.0%	Met
2nd Subsequent Year (2019-20)	(77,533,763.66)	3,734,287.68	5.1%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2016-17)	1,438,122.00			
Budget Year (2017-18)	1,502,069.00	63,947.00	4.4%	Met
1st Subsequent Year (2018-19)	1,533,612.45	31,543.45	2.1%	Met
2nd Subsequent Year (2019-20)	1,565,818.31	32,205.86	2.1%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2016-17)	1,601,610.67			
Budget Year (2017-18)	1,730,000.00	128,389.33	8.0%	Met
1st Subsequent Year (2018-19)	1,730,000.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	1,730,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
Capital Leases	4	General Fund/Various Resources		119,123
Certificates of Participation				
General Obligation Bonds	12/14/17/15	BIRF	Buildings	514,847,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds/Sources	Vacation Earned	9,243,525
Other Long-term Commitments (do not include OPEB):				
Lease Revenue Bonds	23	Developer Fees/General Fund Unrestricted	Buildings	67,920,000
Net Pension Liability		State Funding Sources	Pension	330,990,000
TOTAL:				923,120,614

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	50,263	50,263	50,263	26,287
Certificates of Participation				
General Obligation Bonds	44,103,726	47,598,089	54,413,376	44,008,126
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bonds	5,467,604	5,466,824	5,462,444	5,467,014
Net Pension Liability				
Total Annual Payments:	49,621,593	53,115,176	59,926,083	49,501,427
Has total annual payment increased over prior year (2016-17)?		**Yes**	**Yes**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The General Fund will begin to pay a portion of the Lease Revenue bonds, increasing over three subsequent years. The Bond Interest and Redemption Fund will cover the other increases in annual payments due to the sale of Measure Q and R Bonds.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

   b. Do benefits continue past age 65? — Yes

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

The district provides post-employment health care benefits for certain retiree groups depending on hire/retirement date. The majority of the certficated retiree's health plans are paid 100% by the District. Classified and Management employees have varying medical retirement benefits based on hire date. Classified and Management with hire dates after 1996 have limited district contributions.

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	647,189,172.00
b. OPEB unfunded actuarial accrued liability (UAAL)	621,266,534.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2015

5. OPEB Contributions

	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	56,770,807.00	56,770,807.00	56,770,807.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	25,523,499.15	25,523,499.15	25,523,499.15
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	17,504,825.76	17,504,825.76	17,504,825.76
d. Number of retirees receiving OPEB benefits	3,114	3,114	3,114

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

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

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

   Yes

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

   The District has established a Self-insurance fund to account for employee vision, dental and worker's compensation benefits. The plans are self-insured and contract with a thrid party administrator for benefits processing. The District belongs to a Joint Power Association (JPA) that helps manage claims to maintain lower costs.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	17,075,153.00
b. Unfunded liability for self-insurance programs	17,075,153.00

4. Self-Insurance Contributions

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. Required contribution (funding) for self-insurance programs	14,129,147.00	14,129,147.00	14,129,147.00
b. Amount contributed (funded) for self-insurance programs	14,129,147.00	14,129,147.00	14,129,147.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,183.0	2,206.0	2,206.0	2,206.0

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.

Neither 2016-17 nor 2017-18 have been settled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	2,071,517		
		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (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?	Yes	Yes	Yes
2.	Total cost of H&W benefits	64,939,259	68,835,614	72,965,751
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	3.0%	6.0%	6.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		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	2,638,789	2,684,440	2,730,881
3.	Percent change in step & column over prior year	1.7%	1.7%	1.7%

Certificated (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	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	1,174.0	1,186.5	1,186.5	1,186.5

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.

   2017-18 has not been settled.

Negotiations Settled

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

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

   If Yes, date of Superintendent and CBO certification:

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

   If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 739,723

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	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?	Yes	Yes	Yes
2. Total cost of H&W benefits	32,269,631	34,205,809	36,258,157
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	3.0%	6.0%	6.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

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	467,007	474,012	481,122
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	251.0	252.0	252.0	252.0

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

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

Agreement has not been setlled for 2017-18

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

Negotiations Settled

2. 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)?			
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 413,853

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential 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?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,437,782	3,644,049	3,862,692
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	3.0%	6.0%	6.0%

Management/Supervisor/Confidential 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 and column adjustments	287,863	292,181	296,563
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	43,200	43,200	43,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?	Yes
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.	Jun 28, 2017

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	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?	Yes
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

A9. Superintendent Banda terminated his contract effective June 30, 2017. Jorge Aguilar will be our new Superintendent begining on July 1, 2017.

End of School District Budget Criteria and Standards Review