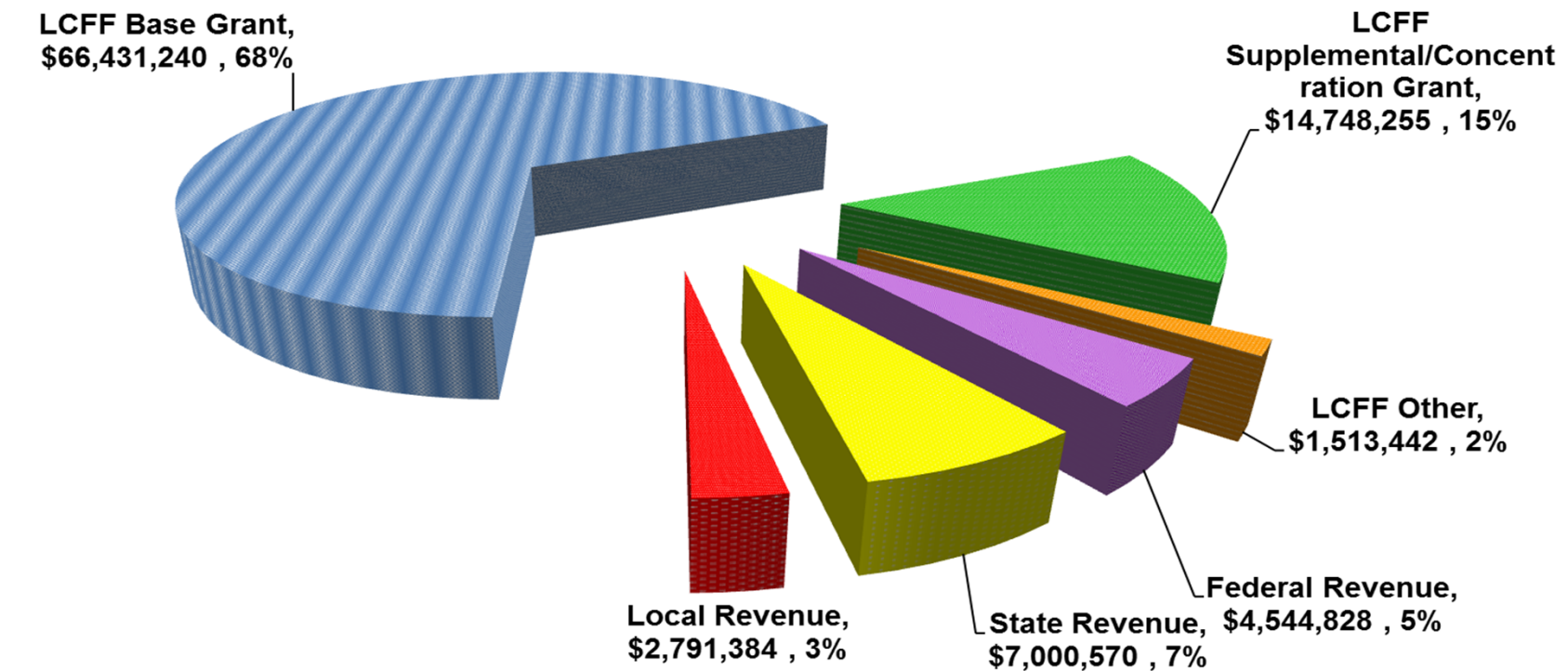




Santa Maria Jt Union High School District

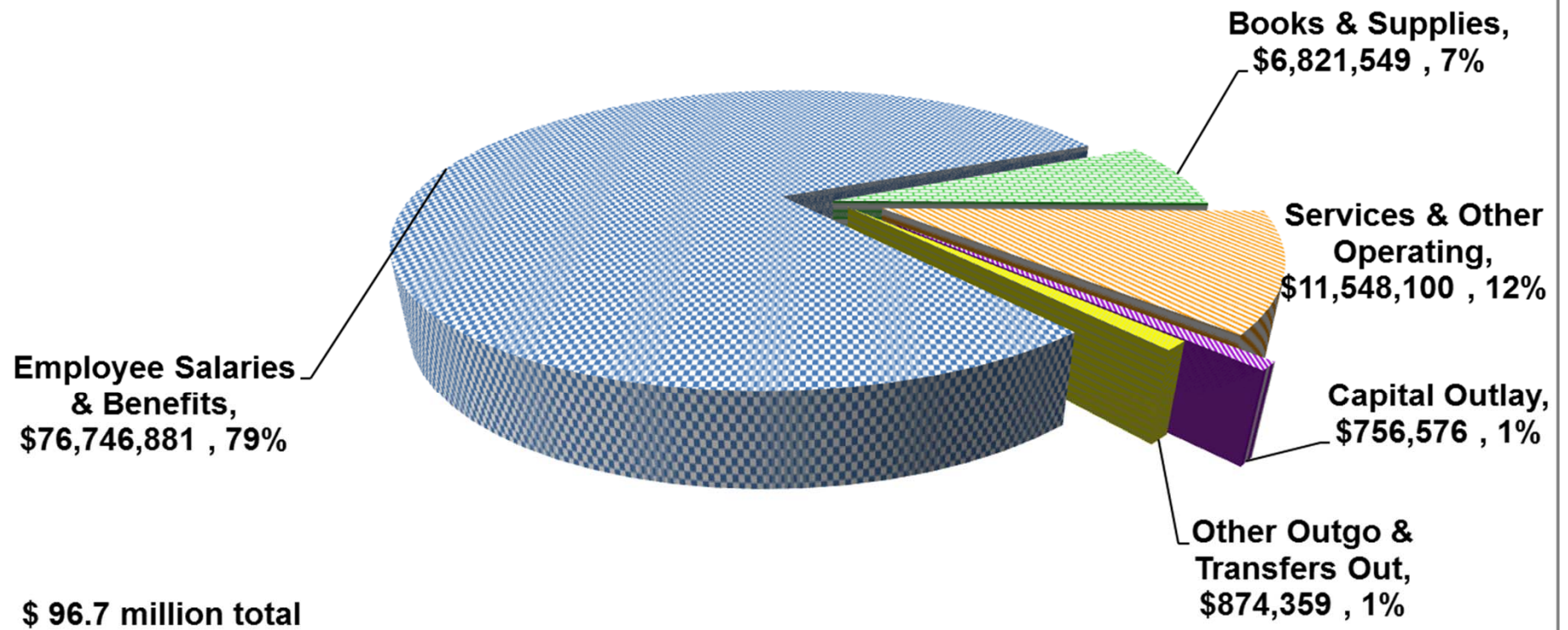
2017-18 Adopted Budget
General Fund

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2017-18 Adopted Budget
TOTAL REVENUE SUMMARY**

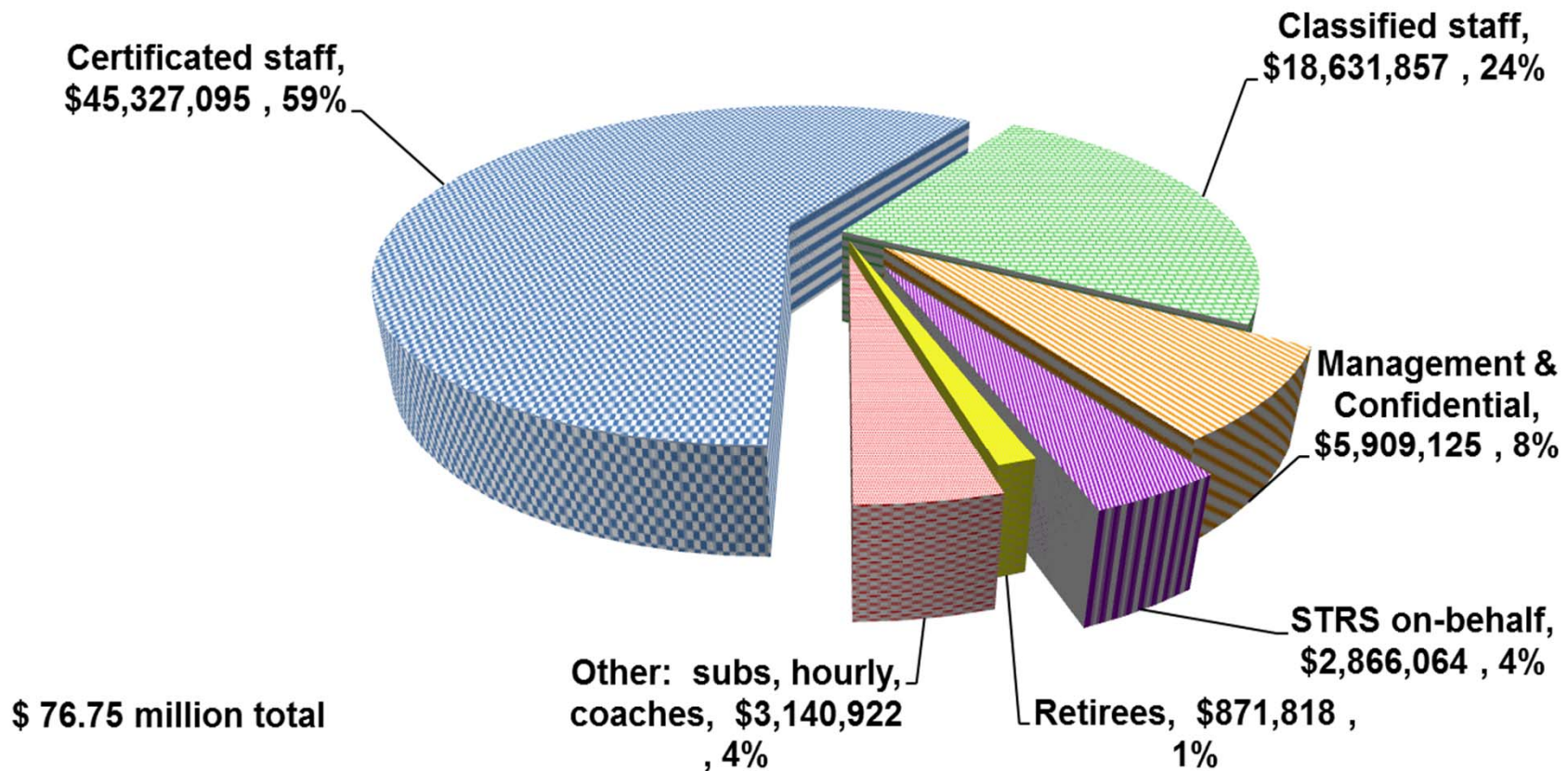


\$ 97.0 million total

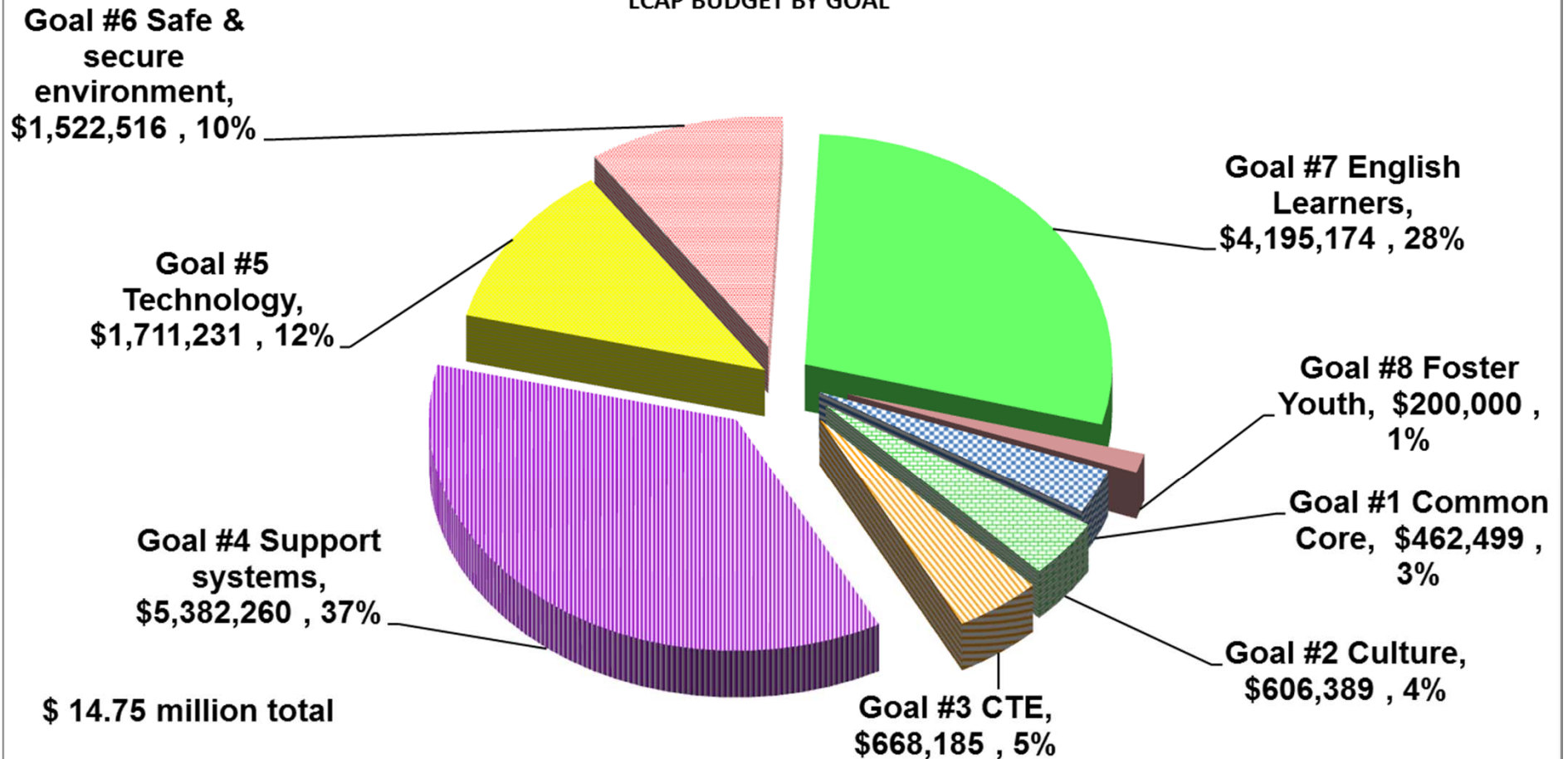
**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2017-18 ADOPTED BUDGET
TOTAL EXPENSE SUMMARY**



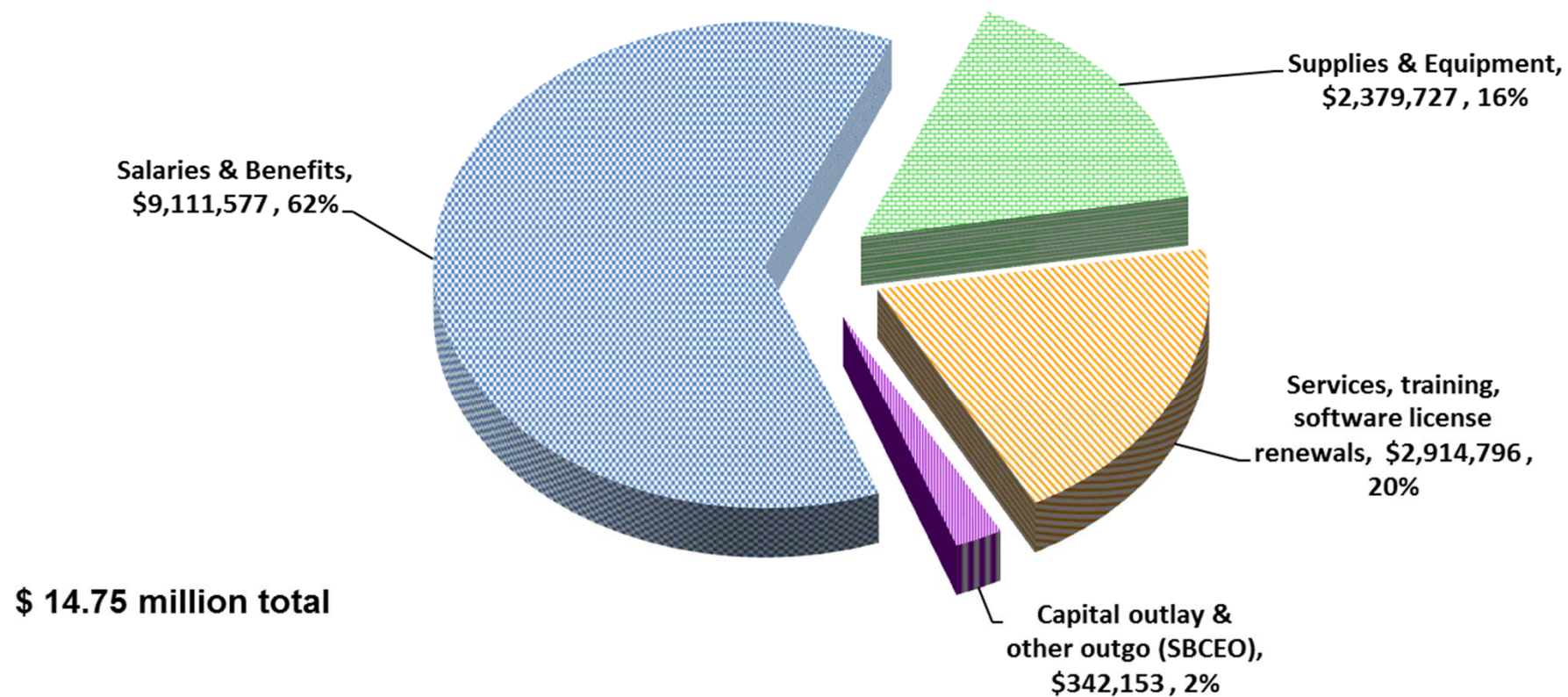
**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2017-18 Adopted Budget
SALARIES & BENEFITS**

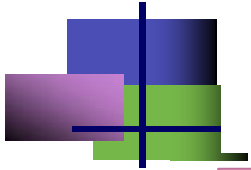


SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2017-18 ADOPTED BUDGET
LCAP BUDGET BY GOAL



**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2017-18 ADOPTED BUDGET
LCAP**

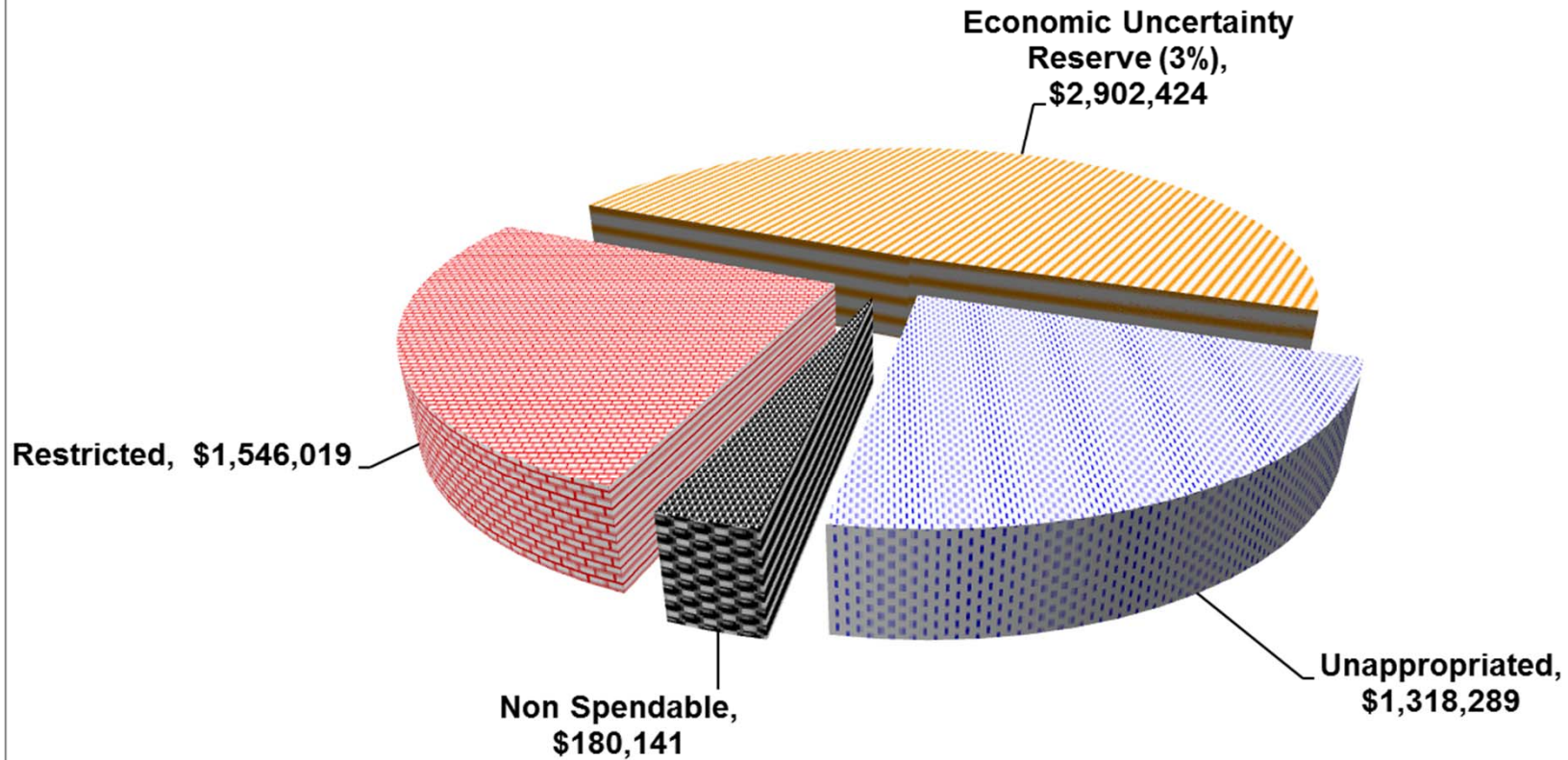




SMJUHSD General Fund Summary 2017-18 Adopted Budget

Beginning Fund Balance	\$ 5,664,619
Plus Revenues	97,029,719
Minus Expenses & Transfers Out	<u><96,747,465></u>
Equals Ending Fund Balance	\$ 5,946,873

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2017-18 Adopted Budget FINAL
FUND BALANCE, GENERAL FUND**

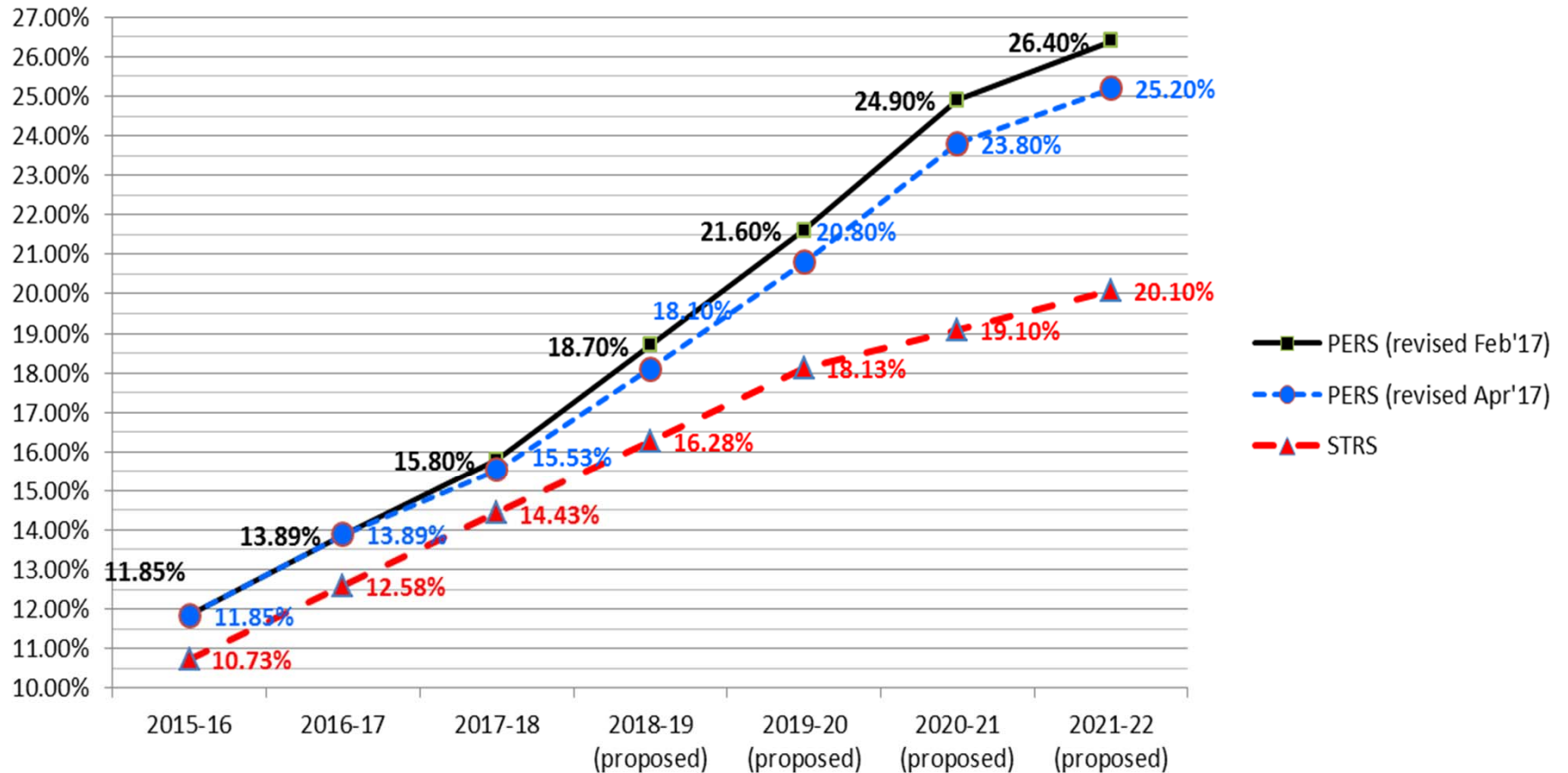




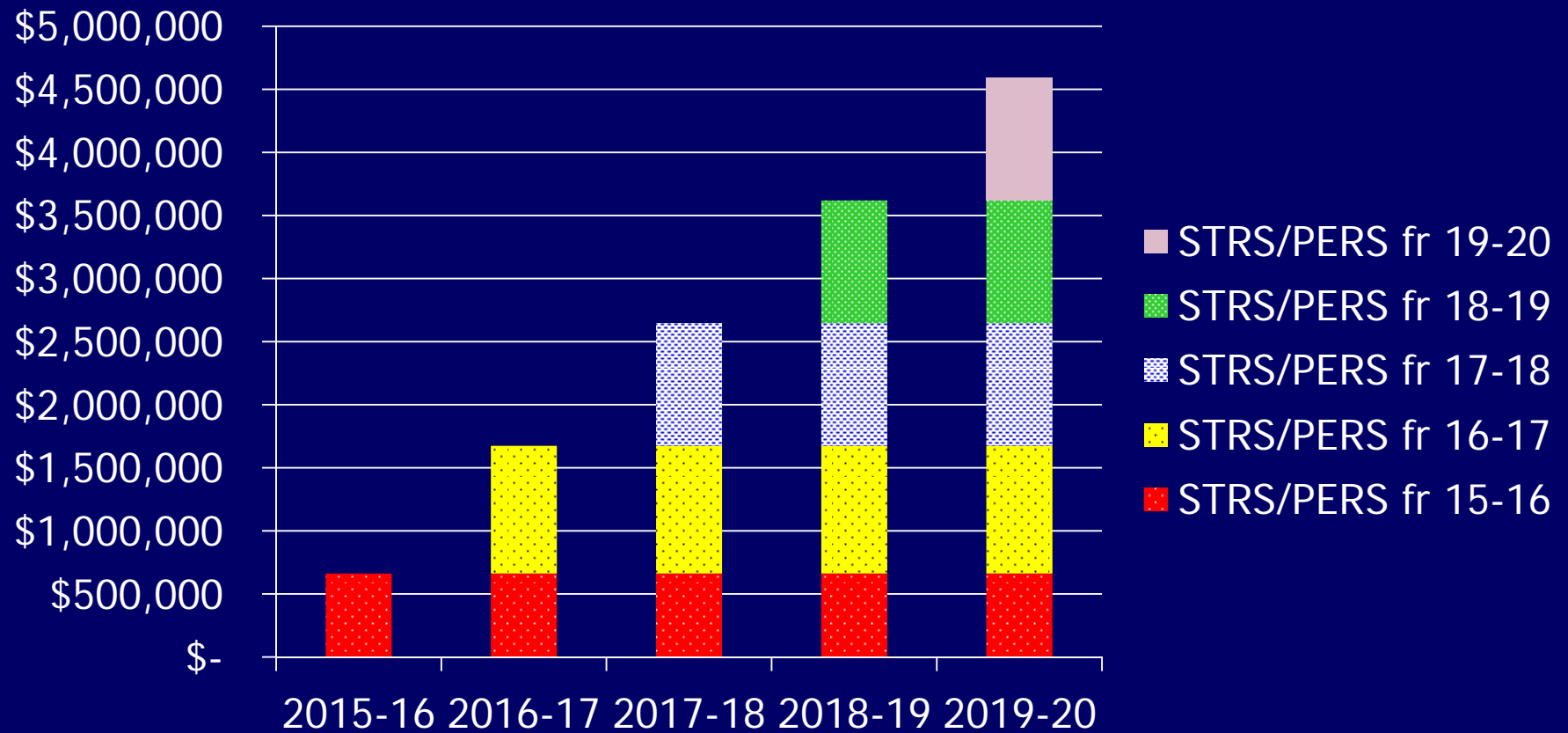
SB858 Reserve Calculations & Disclosure

	2017-18	2018-19	2019-20
Minimum Reserve Level Required (3%)	\$ 2,902,424	\$ 2,992,856	\$ 3,062,320
Reserve Level in District's budget	\$ 2,902,424	\$ 2,992,856	\$ 3,062,320
Amount in excess of minimum			
General Fund	1,318,288	4,399,654	7,885,878
Fund 17 Special Reserve	1,222,121	1,228,232	1,234,373
Total amount in excess of minimum	\$ 2,540,409	\$ 5,627,886	\$ 9,120,251
In the General Fund, amounts in excess of the minimum reserve level are needed to provide for future possible financial settlements with the District's employee groups. Negotiations are not settled for the budget year; future years are subject to re-openers			
In Fund 17, Special Reserve, amounts in this fund are earmarked for costs associated with opening a new school, that cannot be paid with bond funds. Recommendation is that the Board take action at a future date to commit these funds for that purpose.			

SANTA MARIA JT UNION HIGH SCHOOL DISTRICT 2017-18 ADOPTED BUDGET PERS & STRS RATES



STRS/PERS increases



SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT 2017-18 ADOPTED BUDGET

Education Code Section 42127 requires that on or before July 1 of each year the Governing Board of a school district shall hold a public hearing on the budget to be adopted for the subsequent year. Pursuant to Education Code Section 33127, this Adopted Budget complies with the criteria and standards as established by the State Board of Education.

The District's Governing Board is required to conduct a public hearing to review its Local Control and Accountability Plan ("LCAP") at the same meeting as the hearing for the District's budget. The District's LCAP plan contains many goals and initiatives to provide increased services to its target population of foster youth, low income and English learners. The plan was developed after many hours of meetings and consultations with stakeholders. These meetings were used to evaluate the progress towards the goals that were contained in the prior year's plan, and to make revisions for the District's 2017/18 LCAP plan. The District's budget that is being proposed for adoption for the 2017/18 year reflects the goals and expenditures contained in its LCAP plan. The State Board of Education made some significant revisions for the LCAP plan template for use beginning in the 2017/18 year; one of those is that the plan is now for a static three-year period.

While both national and state economies continue to improve, the rate is much slower than a year ago. The May Revision is the last revision required under the law for the Governor to propose his budget for the State for the 2017-18 year. In his May Budget, the Governor lowered the revenue forecast for 2016-17, but increased it for 2017-18. The calculations for COLA are complete, and it's a modest increase from the 1.48% projected in January, to 1.56% as of the May Revision. The COLA factor is only applied to the LCFF target base grant, and categorical programs that are outside the LCFF, including special education and child nutrition. Final funding for districts is dependent upon the funds appropriated in the State budget for transition to full implementation of the LCFF. While there will be differences across districts state-wide, with the additional funding it is estimated we will have reached 97% of targeted funding levels for the 2017-18 year.

Several items of concern which have been discussed in previous budget versions remain unaddressed in the May Revision. The first is the "hard cap" on district reserves, as required by Prop 2 passed in November 2014. There are specific conditions that must be met in order to trigger the cap. These have not been met in 2016/17 and will not be met in 2017/18. So it will now be three years before the cap can be triggered. In the meantime, efforts continue to repeal the legislation.

The second issue is the increasing share of costs borne by school districts and, to a lesser extent, employees, for funding of PERS and STRS retirement systems in California, with no funding support from the State, either within the LCFF model, or separate from the LCFF. In April, CalSTRS reported that as of its July 1, 2016 actuarial study, the unfunded liability had increased from \$76.2 billion to \$96.7 billion. Year to year changes in the rates that the District pays for contributions to STRS and PERS range from 1.85% for STRS to 3% for PERS. Given these increased costs, at full implementation the LCFF model will not meet the commitment to restore purchasing power to districts equal to their 2007/08 levels.

Thirdly, the Governor's May Revision budget proposes another round of "one time" discretionary funding totaling over \$1 billion for school districts, county offices, and charter schools, which amounts to about \$170 per ADA. While higher than amounts originally contained in his January Proposal, the actual payment of the funds is not scheduled until May of 2019 (the 2018-19 fiscal year). Due to the accounting rules governing recognition of revenue, districts are advised to

exclude these revenues from their 2017-18 budget and the accompanying multi-year projections.

Finally, even though there is additional funding in the May Revise, there are concerns about sustainability. The national economy is characterized by change and uncertainty: we've just avoided another government shutdown, but there are proposed cuts to Federal programs on the table. Housing prices continue to rise, even though mortgage lending rates do also. We still do not have a clear picture of what will happen with attempts to repeal and replace the Affordable Care Act, and what the resulting impact will be. The sales tax portion of the "temporary taxes" from Proposition 30 has expired. Proposition 55 to continue the high income tax piece of the Prop 30 was approved last November. It is estimated that taxpayers subject to Prop 55 pay half of the income tax revenue in the state, and most of the capital gains taxes. This is a volatile revenue source for California's budget which could leave the state in a difficult position if revenues don't materialize as projected.

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT 2017-18 ADOPTED BUDGET ASSUMPTIONS

Ending Fund Balance Reconciliation

As a District adopts its budget for any given year, it must also report the estimated actuals for the prior year. These estimated actuals are based on the District's most current working budget, and they typically are not the same as the budget presented on the 2nd Interim Revised Budget. Adjustments and revisions to the District's working budget are made when new facts or events occur. The following table summarizes the major changes the District has made to its working budget since the 2nd Interim Revised Budget. These changes are included in the "2016-17 Estimated Actuals" columns in the District's 2017-18 Adopted Budget.

ENDING FUND BALANCE		Unrestricted	Restricted	Total
A)	As of 2016-17 2nd Interim Revision ("Projected Year Totals")	\$ 3,794,587	\$ 364,827	\$ 4,159,413
	CHANGES IN REVENUES:			
	LCFF State Aid - decrease in gap funding 55.28% to 55.03%	(115,401)		(115,401)
	Adjust LEA Medi-Cal Billing option revenue based on actuals		28,553	28,553
	Adjust Prop 39 California Clean Energy revenue		142,319	142,319
	Adjust CTEIG revenue (reimburse, based on increased exp)		283,106	283,106
	Adjust interest revenue, rates increasing	38,700		38,700
	Misc individual local grants, matched with expense	3,986		3,986
	Special Ed revenue, allocation of SELPA excess ending balance		57,371	57,371
	Change in Special Ed contributions revenue net of expenses	(85,287)	85,287	-
B)	Total Increases (Decreases) in Revenues	(72,715)	596,636	438,634
	CHANGES IN EXPENDITURES and TRANSFERS			
	Misc individual local grants, matched with revenue	3,986		3,986
	Increase in custodial supplies (school year custodians)	148,000		148,000
	Increased expense for insurance	14,145		14,145
	Adjust RHS/DHS Laguna Sanitation based on actual invoice	7,676		7,676
	Adjust LCAP based on revised estimates for services with SB County (Cal-Safe, ROP, Fitzgerald)	(141,627)		(141,627)
	Adjust LCAP services and/or supplies based on actuals to date	(539,336)		(539,336)
	Revise budget for student furniture; will be re-budgeted in 17/18	(80,000)		(80,000)
	Special Ed, increase for non-public school placements		125,000	125,000
	Special Ed, increase for additional regional programs support		17,658	17,658
	Adjust CTEIG expenses (reimburse, see revenue above)		283,106	283,106
	LEA Medi-Cal Billing, adjust based on actuals		91,100	91,100
	Prop 39 Clean Energy adjust for misc services based on actuals (bid docs, et al)		23,720	23,720
	Prop 39 Clean Energy, reduce planned capital expenditures, will be rebudgeted in 17/18		(1,020,000)	(1,020,000)
C)	Total Increases (Decreases) in Expenditures and Transfers	(587,156)	(479,416)	(1,066,572)
	As of 2017-18 Budget Adoption ("2016-17 Estimated Actuals")	\$ 4,309,028	\$ 1,440,879	\$ 5,664,619
	(A + B - C)			

The District's 2017-18 Adopted Budget

REVENUES:

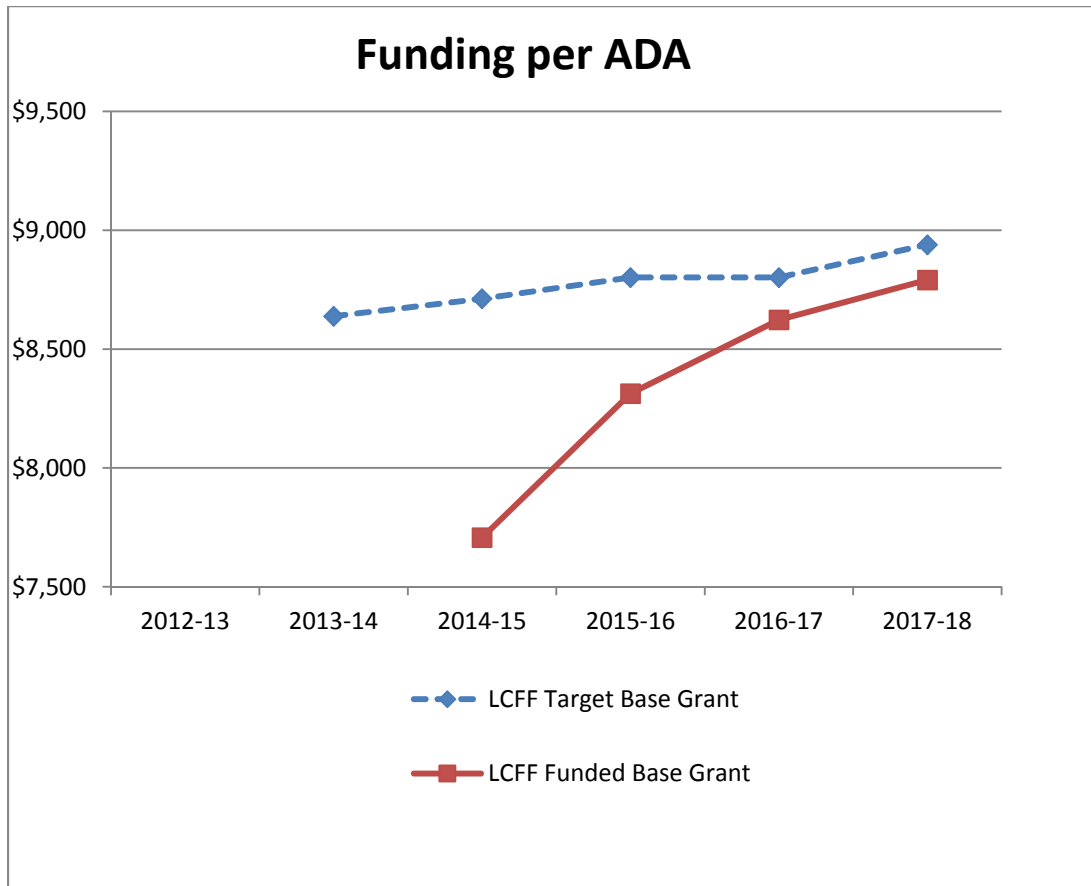
LCFF Sources

For the District's 2017-18 Adopted Budget, revenue from LCFF sources is projected utilizing the LCFF simulator tool as provided by the Fiscal Crisis and Management Assistance Team ("FCMAT"). A comparison to the 2016-17 Estimated Actuals in the components of LCFF revenue is summarized in the table below.

	2016-17 Estimated Actuals	2017-18 Budget	Difference
LCFF State Aid Funding			
Base Grant	\$64,356,326	\$66,431,240	\$ 2,074,914
Supplemental/Concentration Grant	13,354,820	14,748,255	1,393,435
Total LCFF State Aid	77,711,146	81,179,495	3,468,349
Property Tax Transfer SBCEO for Special Education	1,513,442	1,513,442	-
Total Revenues, LCFF Sources	\$79,224,588	\$82,692,937	\$ 3,468,349
Funded LCFF <u>Base Grant</u> / ADA:	\$ 8,626	\$ 8,791	\$ 165
Funded ADA	7,461	7,557	

The California Department of Finance provides the data for the factors to use in the LCFF simulator tool. For 2017-18, these include a COLA adjustment to the target base grant per ADA for the District's 9-12 grade span of 1.56% for 2017-18, and the gap funding percentage of 43.97%. Supplemental and concentration grant funding is based on a three-year average of the percentage of the District's pupils that are either low-income, English learners, or Foster youth. For 2016-17, the District's percentage was 73.14%. For the 2017-18 budget year, this average is projected to increase to 74.16%. As part of the legislation that enacted the LCFF funding model, and the accompanying requirement for an LCAP plan, supplemental and concentration grant funding is required to be expended to provide increased services to the target groups of low income, English learner, and foster youth students.

A graphical display of the Base Grant amounts per ADA, target and funded target, is presented on the following page.



Federal Revenues

Year to year changes in Federal revenues are summarized below:

2016-17 Estimated Actuals	\$ 4,916,570
2017-18 Budget year	
Decrease in projected award, Perkins	< 46,346>
Increase in Migrant	3,675
Increase in projected LEA Medi-Cal Billing reimbursements	448
Eliminate revenues attributable to prior yr unused carryovers	< 329,519>
Decrease in Federal Revenues for 2017-18	\$ < 371,712>
Total Federal Revenues 2017-18 Budget year	<u>\$ 4,544,828</u>

State Revenues

Year to year changes in State revenues are summarized below:

2016-17 Estimated Actuals	\$ 11,493,522
2017-18 Budget year	
Reclassify SELPA-allocated Special Education revenue to "Local Revenue" account code	\$ < 2,168,580>
Removed 1-time discretionary funding at \$214/ADA that originated in 2016-17	< 1,594,240>
Eliminate College Readiness Block Grant, is one-time from 2016-17	< 893,530>
Eliminate California Career Pathways Trust (CCPT)	< 299,813>
Revise Lottery to remove annual & 4 th qtr adjustments that occurred in 2016-17	< 53,030>
Revise Ag Incentive to remove supplemental grant that occurred in 2016-17	< 10,000>
Revise Prop 39 Clean Energy, 17-18 projected appropriation is less than amount received in 16-17	<8,911>
Revise Mandate Block Grant based on reduction in actual P2 ADA for 17-18 vs 16-17 (no "hold harmless")	< 1,482>
CTEIG grant, adjust earned revenue based on eligible expenditures (half of the grant has already been received in cash)	<u>536,634</u>
Decrease in State Revenues for 2017-18	<u>\$ < 4,492,952></u>
Total State Revenue 2017-18 Budget year	<u>\$ 7,000,570</u>

Local Revenues

Local revenues consist of a variety of items from reimbursements, billings for use of facilities, donations, funding from the Medi-Cal Reimbursement Activities, E-rate, interest, and other irregular and/or non-recurring items. Other than the few items that are regular in nature, it has been the District's practice to budget local revenue when actually received. Projected changes in Local Revenues from 2016-17 amounts are summarized below:

2016-17 Estimated Actuals:	\$ 685,228
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2017-18 Budget Year:

Reclassify SELPA-allocated Special Education revenue from "State Revenue" account code with a small adjustment in ongoing amounts	\$ 2,166,957
Reclassify anticipated E-Rate reimbursements from netting against expense, to reporting as income (accounting rules requirement)	65,687
Remove CAPP grant revenues	< 50,000>
Remove projected revenues for student tablet insurance	< 31,502>
Adjust for facility use & transportation trip revenues based on prior year actuals	< 29,000>
Remove AHC AWET mini-grants	< 12,000>
All other changes in local revenues	<u>< 3,987></u>

Increase in Local Revenue for 2017-18	<u>\$ 2,106,155</u>
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Total Local Revenue 2017-18 Budget year	<u>\$ 2,791,384</u>
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<u>TOTAL REVENUES HAVE INCREASED BY:</u>	<u>\$ 709,811</u>
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EXPENDITURES:

Salaries, Wages, and Benefits

Projected expenditures for salaries, wages, and benefits total \$74.77 million in the 2017-18 budget year. This total amounts to 78% of the District's total expenditures. Of this amount, \$9.1 million is budgeted in the LCAP plan. In total, salaries, wages, and benefits increase by \$2,588,698 from the estimated actuals. Components of this increase, by bargaining unit/employee group, are detailed in the tables below and on the following page.

CERTIFICATED	FTE	COST
Increased cost for step/column movement including statutory benefits		\$ 694,098
Increased costs due to 1.85 percentage point increase in STRS		606,021
Increased costs due to 1.643 percentage point increase in PERS (15 members of Certificated staff are in the PERS retirement system)		21,533
Savings from decrease in Work Comp rate by 0.578 percentage points		(187,990)
Savings from retirements & projected lower costs for replacement (3.0 FTE total)		(145,176)
Changes in extra pay assignments for stipends, department chairs, LCAP AVID, WASC		(48,403)
New staffing:		
Special Education, Speech Therapist (1.80) & BCBA (1.0)	2.80	250,289
Increases associated with non-position pay:		
Ag extra days		16,257
Substitutes		35,432
Summer school based on prior year actuals		56,018
CERTIFICATED total	2.80	1,298,079

CLASSIFIED	FTE	COST
Increased cost for step/column movement including statutory benefits		\$ 228,145
Increased costs associated with vacation and/or longevity increments		\$ 37,042
Increased costs due to 1.643 percentage point increase in PERS		220,007
Increased costs due to 1.85 percentage point increase in STRS		1,457
Savings from decrease in Work Comp rate by 0.578 percentage points		(75,138)
Estimated increases due to reclassification requests		77,388
New staffing:		
Special Education Instructional Assistants	3.06	112,506
Language Assessment Assistants	2.06	118,266
Transportation Service Technician	1.00	74,920
CTEIG Staff Secretary	0.75	35,701
Reallocating savings from prior year vacancies to account for full year of costs in the budget year		365,168
Changes associated with non-position pay		
CELDT testing (hourly)		13,368
Maintenance, operations, transportation overtime/extra hours		52,834
CLASSIFIED total	6.87	\$1,261,664

MANAGEMENT/CONF	FTE	COST	
Increased cost for step/column movement including statutory benefits		\$ 31,725	
Increased costs due to 1.85 percentage point increase in STRS		56,763	
Increased costs due to 1.643 percentage point increase in PERS		25,756	
Savings from decrease in Work Comp rate by 0.578 percentage points		(25,421)	
Reallocating savings from prior year vacancies to account for full year of costs in the budget year		60,111	
MANAGEMENT/CONF total	-	\$ 148,934	
OTHER ITEMS	FTE	COST	
For items associated with certificated and classified non-position pay:			
Increased costs due to 1.85 percentage point increase in STRS		33,796	
Increased costs due to 1.643 percentage point increase in PERS		7,282	
Savings from decrease in Work Comp rate by 0.578 percentage points		(14,861)	
All other changes not separately identified		(1,095)	
Retirees:			
Decrease, post-employment retirement benefits		(45,101)	
Decrease, early retiree incentive pymts		(100,000)	
OTHER ITEMS total	-	\$ (119,979)	

Books and Supplies, Services, Capital Outlay

In total, expenditures for Books and Supplies, Services, and Capital Outlay **decrease** by \$5,857,519 from the estimated actuals, as shown in the table below:

SUPPLIES, SERVICES, CAPITAL OUTLAY			
Remove expenditure items in 2016/17 that are non-recurring for 2017/18:			
	Expenditures supported by funding from the 2015-16 Discretionary Block Grant including textbooks, technology, equipment, professional development		\$ 2,844,320
	Expenditures related to carryover of prior year's unused grants and/or ending balances		2,857,773
	Expenditures for specific services, capital outlay purchases, or projects		
	Election expenses and Bond Oversight Board appeal		93,875
	Vehicles for school site use (2)		66,000
	Solar Energy project evaluation consultant		105,000
	M&O equipment & furniture, carryover & reduction of ongoing amount		314,134
	MAA Medi-Cal Administrative Activities		172,572
	JCI Energy retrofit		229,000
	Technology infrastructure VOIP & storage array upgrades		175,000
	Other projects & capital outlay: cell tower work, PVHS stadium & scoreboard, SSC walk-in freezer		100,089
Note: although budgeted in 2016/17, amounts attributable to any of the above items which remain unspent when the District completes its year end closing for the 2016/17 year, will be included in the District's 2017/18 1st Interim Revised Budget.			
	Subtotal (decrease) removal of non-recurring expenditures		<u>\$ (6,957,763)</u>
Expenditures in the 2017/18 Adopted Budget			
	Increases other than staffing, in support of the 2017-18 LCAP plan		484,426
	CTEIG grant		457,400
	Prop 39 California Clean Energy planned projects (electrical / lighting only)		257,294
	Special Education, increased costs for non-public school student placements		175,000
	Special Education, reduction in BCBA contracted services in favor of hiring staff (see section on Certificated staffing above)		<u>(222,636)</u>
	Special Education, reduce budget of supplies that are reimbursable. These will be budgeted along with the reimbursement income, based on actuals in the coming year		<u>(93,832)</u>
	Adjust internet service provider expenses to eliminate netting of E-rate reimbursements (see "Local Revenue" above)		65,828
	CSEA Classified bargaining unit salary schedule & job description study		50,000
	Decrease legal & negotiations expenses		<u>(60,000)</u>
	All other departmental adjustments		<u>(13,236)</u>
TOTAL CHANGE IN SUPPLIES, SERVICES, CAPITAL OUTLAY			<u>\$ (5,857,519)</u>

Other Outgo (debt service) and Transfers of Indirect Costs decreased \$228,968

TOTAL EXPENDITURES HAVE DECREASED BY: **<\$ 3,039,852>**

OTHER FINANCING SOURCES/USES reflect transfers out of the General Fund, and have decreased by \$1,594,240 which is the amount of non-recurring one time money that was received in the 2016-17 school year (see "State Revenue" above). The District continues to budget a \$375,000 transfer to the District's Deferred Maintenance Fund.

TOTAL CHANGE OF "INCREASE (DECREASE) IN FUND BALANCE:

Total Revenues have <u>increased</u> by:	\$ 709,811
Total Expenditures have <u>decreased</u> by:	3,039,852
Total Other Financing Uses have <u>decreased</u> by:	<u>1,594,240</u>

Total change of "Increase (Decrease) in Fund Balance": \$ 5,343,903

The District's Fund Balance:

- Note that this proposed budget reflects significant decreases in expenditures due to the presence of a large value of non-recurring items in the preceding year "estimated actuals". Any of these items that remain unspent when the District closes its books for the 2016-17 school year, will be re-budgeted when the District prepares its First Interim Revised budget in the fall.
- After providing for non-spendable components, and the 3% statutory minimum reserve for economic uncertainties, the District's ending available unappropriated General Fund balance is \$1,318,289.
- Remember that there are no minimum funding level requirements contained in the LCFF law. So while LCFF has resulted in significant additional revenue to the District, it is still an ADA driven model, and changes in the District's unduplicated FRPM/EL percent can have a significant impact, either up or down, on the amount of revenue. Additionally, the gap percentage funding factor is subject to revision by the California Department of Finance throughout the year.
- The next budget event to happen will be the official adoption of the State's budget for the 2017/18 year, which should occur in mid- to late June. SSC, the organization that many school districts state-wide rely on for the latest information on school finance, has stated that they "believe that this Budget has more aggressive revenue assumptions and carries more risk". At the same time, legislators in Sacramento have already put forth a number of competing bills to spend some of the "extra" revenue now, rather than later. In terms of the state's adopted budget, the Governor will get the final word, although he can only line items out, not put anything back in. Stay tuned....

		Santa Maria Joint Union High School District			
		2017/18 ADOPTED BUDGET- MULTI YEAR PROJECTION - GENERAL FUND			
			2017/18	2018/19	2019/20
			Total	Total	Total
		Current year enrollment	7,996	8,410	8,410
		Projected Actual ADA	7,527	7,917	7,917
		Projected Funded ADA (greater of curr or prior yr)	7,527	7,917	7,917
		Beginning Balance	5,664,618	5,946,873	9,118,671
		Revenues			
		LCFF Sources	82,692,937	90,500,440	93,199,787
		Federal Revenues	4,544,828	4,544,828	4,544,828
		State Revenues	7,000,570	5,097,001	5,097,001
		Local Revenues	2,791,384	2,791,384	2,791,384
		Total Revenues	97,029,719	102,933,653	105,633,000
		Expenditures			
		1000 Certificated Salaries	38,987,096	40,396,706	40,813,372
		2000 Classified Salaries	16,257,888	16,452,701	16,618,213
		3000 Employee Benefits	21,501,898	23,154,750	24,564,279
		4000 Books & Supplies	6,821,548	8,340,323	8,734,863
		5000 Services and Other Operating	11,548,099	10,248,840	10,201,179
		6000 Capital Outlay	756,576	310,788	310,788
		Other Outgo, debt service, State Sp. School	666,390	683,464	694,022
		Direct Support/Indirect Cost	(167,031)	(200,717)	(234,403)
		Total Expenditures	96,372,464	99,386,855	101,702,313
		Operating Surplus/(Deficit)	657,255	3,546,798	3,930,687
		Transfers Out	(375,000)	(375,000)	(375,000)
		Increase (Decrease) in Fund Balance	282,255	3,171,798	3,555,687
		Ending Fund Balance	5,946,873	9,118,671	12,674,359
		Components of Ending Fund Balance			
		Nonspendable (revolving cash, stores, prepaid exp	180,141	180,141	180,141
		Economic uncertainty reserve	2,902,424	2,992,856	3,062,320
		Restricted programs ending balances	1,546,020	1,546,020	1,546,020
		Unappropriated amount, General Fund 01	1,318,288	4,399,654	7,885,878

All ongoing sources of Revenues and Expenditures from the 2017/18 Adopted Budget are assumed to continue at the same level for the next two years with the following adjustments:

REVENUES

LCFF Sources

- For this Adopted Budget, the District is projecting revenue from LCFF sources using the simulator tool provided by the Fiscal Crisis and Management Assistance Team (“FCMAT”). FCMAT’s calculations use inflation and gap funding percentage estimates provided by the California Department of Finance, and then allows for entry of district-variable data such as ADA by grade span, and the percentage of the count of unduplicated students who are English learners, foster youth, or who qualify for free or reduced-price meals. This factor is often referred to as “FRPM/EL”. The table below illustrates the various components of income from LCFF sources for the budget and two subsequent years.

	2017-18	2018-19	2019-20
LCFF State Aid Funding			
Base Grant	\$66,431,240	\$72,191,247	\$73,982,823
Supplemental/Concentration Grant	14,748,255	16,795,751	17,703,522
Total LCFF State Aid	81,179,495	88,986,998	91,686,345
Property Tax Transfer SBCEO for Special Education	1,513,442	1,513,442	1,513,442
Total Revenues, LCFF Sources	\$82,692,937	\$90,500,440	\$93,199,787
Funded LCFF <u>Base Grant</u> / ADA:	\$ 8,791	\$ 9,084	\$ 9,310
Funded ADA (includes COE)	7557	7947	7947

- In 2018/19, revenues from LCFF sources **increase** from 2017/18 by \$7,807,503. Of this amount, \$2,047,496 is attributable to an increase in supplemental/concentration grant funding and is required to be expended on increasing services for the District’s target population of English learners, foster youth, and economically disadvantaged students (“FRPM/EL”). The estimated funded LCFF base grant per ADA is \$9,084
- In 2019/20, revenues from LCFF sources **increase** from 2018/19 by \$2,699,347. The amount of the increase attributable to the District’s FRPM/EL population is \$907,771. The estimated funded LCFF base grant per ADA is \$9,351.

Federal Revenues

- As of budget adoption, Federal Revenues amount to \$4,544,828, and are projected to remain unchanged for the next two subsequent years.

State Revenues

- In 2018/19 State Revenues **decrease** by \$1,903,569 from 2017/18, as follows:
 - CTEIG Calif. Career Tech Ed grant; the amount of revenue the District can receive is based on qualifying expenditures \$1,445,422
 - Prop 39 California Clean Energy Jobs Act; as of the May Revise, the 2017/18 year is the final year of funding for this program 458,147
- In 2019/20 State Revenues remain unchanged from 2018/19.

Local Revenues

- Local Revenues include interest earnings, facility use fees, a transfer of Special Ed appropriations from SELPA, and a variety of reimbursements and fee-for-service programs. Typically the District adjusts its budget for Local Revenues based on actual receipts and reimbursements.
- For both subsequent years, Local Revenues remain unchanged from 2017/18.

EXPENDITURES

Salaries, wages and benefits:

- Step and Longevity increases for all employees of \$986,531 for 2018/19 and \$870,198 for 2019/20.
- The District annually projects attrition of 5.0 Certificated FTE's from retirements. The salary and benefit savings from these retirements, offset by salary and benefit costs for replacement employees, and continuing health benefits for the retirees, results in a net decrease of \$92,096 in 2018/19 and \$94,333 in 2019/20.
- In 2018/19 there is an **increase** of \$1,252,712 for approximately 15 certificated FTEs in support of increased enrollment. For 2019/20 enrollment remains unchanged from 2018/19.
- Legislation passed last year has resulted in statutory rate increases for the District's contribution to the State Teachers' Retirement System. The rate increases for the subsequent two years are 1.85 percentage points in each year. Therefore there is an increase of \$698,035 in 2018/19 and \$698,037 in 2019/20.
- Similarly, while not set in statute, the rates for the District's contribution to the Public Employees' Retirement System are projected by the PERS board annually. For 2018/19 the increase is 2.569 percentage points, or \$429,333 in expense. For 2019/20 the increase is \$451,225 corresponding to a rate increase of 2.70 percentage points.
- Based on an actuarial study of the District's OPEB liability, the provision for the retiree health benefits pay as you go amount decreases by \$4,741 in 2018/19, and increases by \$76,581 in 2019/20.
- In 2013/14 the District offered an early retirement incentive program, and eligible participants could choose to take the payout of \$50,000 in installments varying from two to five years. The payments began in the 2014/15 school year. For the 2017/18 budget year, a total of \$32,500 remains outstanding: \$22,500 to be paid during 2017/18 and the final payment of \$10,000 is due in 2018/19.
- In total, costs for salaries, wages, and benefits **increase** from 2017/18 to 2018/19 by \$3,257,274 and **increase** from 2018/19 to 2019/20 by \$1,991,708. All of the changes noted above are summarized in the table on the following page.

- PLEASE NOTE: There are no COLA increases for salaries and benefits included in 2018/19 or 2019/20, as these are subject to negotiations.

SALARIES, WAGES, AND BENEFITS					
2017/18 balance					\$ 76,746,882
2018/19					
Step-column costs				986,531	
STRS rate increase 1.85 percentage points				698,035	
PERS rate increase 2.569 percentage points				429,333	
Staffing increases due to increased enrollment				1,252,712	
Projected change in retiree health pay as you go				(4,741)	
Estimated annual retirements 5 FTE's				(92,096)	
Reduction in early retirement incentive pymts				(12,500)	
Total change from 2017/18 to 18/19					3,257,274
2018/19 balance					80,004,156
2019/20					
Step-column costs				870,198	
STRS rate increase 1.85 percentage points				698,037	
PERS rate increase 2.70 percentage points				451,225	
Staffing increases due to increased enrollment				-	
Projected change in retiree health pay as you go				76,581	
Estimated annual retirements 5 FTE's				(94,333)	
Reduction in early retirement incentive pymts				(10,000)	
Total change from 2018/19 to 2019/20					1,991,708
2019/20 balance					\$ 81,995,864

Books and Supplies, Services, Capital Outlay

- Year to year changes in supplies, services, and capital outlay are summarized in the table below.

SUPPLIES, SERVICES, CAPITAL OUTLAY			
2017/18 balance			\$ 19,126,223
2018/19			
	Provision for increased LCAP expenditures to serve FRPM/EL population, based on projected increase in supplemental/concentration grant revenue	\$ 1,509,024	
	School site allocations based on ADA increase	9,750	
	Elections Expense (occurs every other year in even-numbered years)	45,000	
	Actuarial & self insurance study (bi-annual)	7,500	
	Adjust projected expenditure in restricted programs subject to available funding	(1,313,634)	
	Eliminate expenditures related to CTEIG	(169,788)	
	Eliminate expenditures related to Prop 39 Clean Energy	(314,125)	
Total change from 2017/18 to 2018/19			(226,273)
2018/19 balance			18,899,950
2019/20			
	Provision for increased LCAP expenditures to serve FRPM/EL population, based on projected increase in supplemental/concentration grant revenue	365,289	
	School site allocations based on ADA increase	29,250	
	Elections Expense (occurs every other year in even-numbered years)	(45,000)	
	Actuarial & self insurance study (bi-annual)	(7,500)	
	Adjust projected expenditure in restricted programs subject to available funding	4,839	
Total change from 2018/19 to 2019/20			346,878
2019/20 balance			\$ 19,246,828

Other Outgo

- Included in Other Outgo is the District's required payment for Certificates of Participation ("COPs") debt service, in support of a variety of energy management, conservation, and retrofit projects throughout the District. Amounts projected in accordance with debt service schedules are \$357,338 in 2017/18, \$374,412 in 2018/19, and \$384,970 in 2019/20.
- Also included in Other Outgo are amounts paid to the Santa Barbara County Education Office for services provided under the Districts LCAP plan. These services include support the Cal-Safe program and shared costs for Fitzgerald Community School. The total amount included in the budget year for these services is \$309,048 and it remains unchanged in the two subsequent years.

Other Financing Uses

- The budget year includes transfers out in support of the District's facilities and deferred maintenance projects. Note that funding for deferred maintenance, formerly a "Tier III" categorical program, is eliminated due to the LCFF funding formula. The District is continuing to budget a transfer of \$375,000 per year for necessary deferred maintenance projects.
- Additionally, the transfer of Needy Meal revenues to the Cafeteria Fund, which has typically been \$250,000 in the past, is not reflected in the budget and two succeeding years. The need for this transfer is monitored on an ongoing basis. Depending upon reserve levels and food costs, this transfer may need reinstating in future years.

PLEASE NOTE: This projection is based on assumptions and factors from existing current law, as well as proposals contained in the Governor's May Revise Budget. The Legislature has yet to take action on the Governor's proposal, so some or all of the factors and assumptions used may change when the state budget is officially adopted into law. If any of the factors or assumptions used are significantly different when the state budget is officially adopted into law, the District will have a 45-day period to adjust its budget accordingly. Otherwise, the next budget revision for the District will be the "First Interim Revised Budget" based on actual results through October 31, and required to be presented to the Board on or before December 15.

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2017-18 PROPOSED ADOPTED BUDGET
SB 858 RESERVE REQUIREMENT CALCULATIONS & DISCLOSURE**

	2017-18	2018-19	2019-20
Minimum Reserve Level Required (3%)	\$ 2,902,424	\$ 2,992,856	\$ 3,062,320
Reserve Level in District's budget	\$ 2,902,424	\$ 2,992,856	\$ 3,062,320
Amount in excess of minimum			
General Fund	1,318,288	4,399,654	7,885,878
Fund 17 Special Reserve	1,222,121	1,228,232	1,234,373
Total amount in excess of minimum	\$ 2,540,409	\$ 5,627,886	\$ 9,120,251

In the General Fund, amounts in excess of the minimum reserve level are needed to provide for future possible financial settlements with the District's employee groups. Negotiations are not settled for the budget year; future years are subject to re-openers

In Fund 17, Special Reserve, amounts in this fund are earmarked for costs associated with opening a new school, that cannot be paid with bond funds. Recommendation is that the Board take action at a future date to commit these funds for that purpose.

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:



This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.



If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

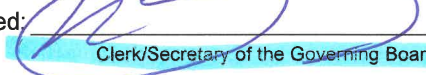
Budget available for inspection at:

Public Hearing:

Place: 2560 Skyway Drive, Santa Maria, CA
Date: June 09, 2017

Place: Support Services Center
Date: June 13, 2017
Time: 6:30 pm

Adoption Date: June 20, 2017

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

Contact person for additional information on the budget reports:

Name: Brenda Hoff

Telephone: 805-922-4573 x4403

Title: Fiscal Services Director

E-mail: bhoff@smjuhsd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		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 20, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

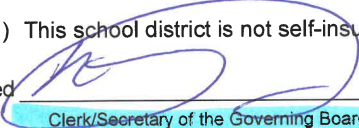
- ☐ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

- ☒ This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Santa Barbara County SIPE

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

Signed


Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: Jun 13, 2017

PUBLIC HEARING

JUN 20, 2017

ADOPTION

For additional information on this certification, please contact:

Name: Kevin Platt

Title: Asst Supt Human Resources

Telephone: 805-922-4573 x4301.

E-mail: kplatt@smjuhsd.org

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	77,711,146.00	1,513,442.00	79,224,588.00	81,179,495.00	1,513,442.00	82,692,937.00	4.4%
2) Federal Revenue		8100-8299	0.00	4,916,570.16	4,916,570.16	0.00	4,544,828.32	4,544,828.32	-7.6%
3) Other State Revenue		8300-8599	3,163,830.15	8,329,691.76	11,493,521.91	1,546,275.00	5,454,294.75	7,000,569.75	-39.1%
4) Other Local Revenue		8600-8799	420,232.62	264,995.75	685,228.37	361,308.00	2,430,076.00	2,791,384.00	307.4%
5) TOTAL, REVENUES			81,295,208.77	15,024,699.67	96,319,908.44	83,087,078.00	13,942,641.07	97,029,719.07	0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	33,130,707.79	5,071,117.36	38,201,825.15	33,724,672.75	5,262,422.92	38,987,095.67	2.1%
2) Classified Salaries		2000-2999	11,396,921.68	4,049,078.65	15,446,000.33	12,030,293.29	4,227,594.25	16,257,887.54	5.3%
3) Employee Benefits		3000-3999	14,590,725.54	5,919,631.72	20,510,357.26	15,479,294.38	6,022,603.52	21,501,897.90	4.8%
4) Books and Supplies		4000-4999	7,581,682.96	3,030,738.96	10,612,421.92	4,481,867.00	2,339,682.27	6,821,549.27	-35.7%
5) Services and Other Operating Expenditures		5000-5999	7,055,647.56	5,618,774.87	12,674,422.43	7,245,100.00	4,302,999.58	11,548,099.58	-8.9%
6) Capital Outlay		6000-6999	1,296,212.00	400,687.00	1,696,899.00	183,105.00	573,471.00	756,576.00	-55.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	437,194.90	0.00	437,194.90	666,390.00	0.00	666,390.00	52.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(982,921.35)	816,116.92	(166,804.43)	(959,960.88)	792,929.77	(167,031.11)	0.1%
9) TOTAL, EXPENDITURES			74,506,171.08	24,906,145.48	99,412,316.56	72,850,761.54	23,521,703.31	96,372,464.85	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,789,037.69	(9,881,445.81)	(3,092,408.12)	10,236,316.46	(9,579,062.24)	657,254.22	-121.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,594,240.00	375,000.00	1,969,240.00	0.00	375,000.00	375,000.00	-81.0%
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	(9,664,002.02)	9,664,002.02	0.00	(10,059,203.52)	10,059,203.52	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,258,242.02)	9,289,002.02	(1,969,240.00)	(10,059,203.52)	9,684,203.52	(375,000.00)	-81.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,469,204.33)	(592,443.79)	(5,061,648.12)	177,112.94	105,141.28	282,254.22	-105.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,692,945.23	2,033,321.86	10,726,267.09	4,223,740.90	1,440,878.07	5,664,618.97	-47.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,692,945.23	2,033,321.86	10,726,267.09	4,223,740.90	1,440,878.07	5,664,618.97	-47.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,692,945.23	2,033,321.86	10,726,267.09	4,223,740.90	1,440,878.07	5,664,618.97	-47.2%
2) Ending Balance, June 30 (E + F1e)			4,223,740.90	1,440,878.07	5,664,618.97	4,400,853.84	1,546,019.35	5,946,873.19	5.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	176,315.06	0.00	176,315.06	164,941.00	0.00	164,941.00	-6.5%
Prepaid Expenditures		9713	150.00	0.00	150.00	200.00	0.00	200.00	33.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,440,878.07	1,440,878.07	0.00	1,546,019.37	1,546,019.37	7.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,041,447.00	0.00	3,041,447.00	2,902,424.00	0.00	2,902,424.00	-4.6%
Unassigned/Unappropriated Amount		9790	990,828.84	0.00	990,828.84	1,318,288.84	(0.02)	1,318,288.82	33.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	15,086,445.10	(6,069,888.28)	9,016,556.82				
1) Fair Value Adjustment to Cash in County Treasury		9111	32,106.00	0.00	32,106.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent		9135	196,275.07	0.00	196,275.07				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	280,080.87	6,547.01	286,627.88				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,846.98	0.00	1,846.98				
6) Stores		9320	176,315.06	0.00	176,315.06				
7) Prepaid Expenditures		9330	150.00	0.00	150.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			15,788,219.08	(6,063,341.27)	9,724,877.81				
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	1,218,908.82	16.51	1,218,925.33				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,218,908.82	16.51	1,218,925.33				
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)			14,569,310.26	(6,063,357.78)	8,505,952.48				

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	35,284,316.00	0.00	35,284,316.00	39,489,161.00	0.00	39,489,161.00	11.9%
Education Protection Account State Aid - Current Year		8012	11,783,960.00	0.00	11,783,960.00	11,047,464.00	0.00	11,047,464.00	-6.2%
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	136,478.00	0.00	136,478.00	136,478.00	0.00	136,478.00	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	25,013,454.00	0.00	25,013,454.00	25,013,454.00	0.00	25,013,454.00	0.0%
Unsecured Roll Taxes		8042	1,055,604.00	0.00	1,055,604.00	1,055,604.00	0.00	1,055,604.00	0.0%
Prior Years' Taxes		8043	213,941.00	0.00	213,941.00	213,941.00	0.00	213,941.00	0.0%
Supplemental Taxes		8044	710,761.00	0.00	710,761.00	710,761.00	0.00	710,761.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,127,509.00	0.00	3,127,509.00	3,127,509.00	0.00	3,127,509.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	381,906.00	0.00	381,906.00	381,906.00	0.00	381,906.00	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	6,434.00	0.00	6,434.00	6,434.00	0.00	6,434.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(3,217.00)	0.00	(3,217.00)	(3,217.00)	0.00	(3,217.00)	0.0%
Subtotal, LCFF Sources			77,711,146.00	0.00	77,711,146.00	81,179,495.00	0.00	81,179,495.00	4.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,513,442.00	1,513,442.00	0.00	1,513,442.00	1,513,442.00	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			77,711,146.00	1,513,442.00	79,224,588.00	81,179,495.00	1,513,442.00	82,692,937.00	4.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,467,966.00	1,467,966.00	0.00	1,467,966.00	1,467,966.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,102,733.47	2,102,733.47		1,866,617.00	1,866,617.00	-11.2%
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		249,844.51	249,844.51		230,909.00	230,909.00	-7.6%
Title III, Part A, Immigrant Education Program	4201	8290		25,802.00	25,802.00		15,023.00	15,023.00	-41.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		255,189.68	255,189.68		191,502.00	191,502.00	-25.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		452,596.00	452,596.00		456,271.32	456,271.32	0.8%
Career and Technical Education	3500-3599	8290		252,886.00	252,886.00		206,540.00	206,540.00	-18.3%
All Other Federal Revenue	All Other	8290	0.00	109,552.50	109,552.50	0.00	110,000.00	110,000.00	0.4%
TOTAL, FEDERAL REVENUE			0.00	4,916,570.16	4,916,570.16	0.00	4,544,828.32	4,544,828.32	-7.6%
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		2,117,908.00	2,117,908.00		0.00	0.00	-100.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,009,967.00	0.00	2,009,967.00	414,245.00	0.00	414,245.00	-79.4%
Lottery - Unrestricted and Instructional Materials		8560	1,130,633.15	377,696.75	1,508,329.90	1,108,800.00	346,500.00	1,455,300.00	-3.5%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		467,058.00	467,058.00		458,147.00	458,147.00	-1.9%
Career Technical Education Incentive Grant Program	6387	8590		908,787.88	908,787.88		1,445,421.69	1,445,421.69	59.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23,230.00	4,458,241.13	4,481,471.13	23,230.00	3,204,226.06	3,227,456.06	-28.0%
TOTAL, OTHER STATE REVENUE			3,163,830.15	8,329,691.76	11,493,521.91	1,546,275.00	5,454,294.75	7,000,569.75	-39.1%

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	68,700.00	0.00	68,700.00	70,000.00	0.00	70,000.00	1.9%
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	28,092.00	5,748.00	33,840.00	22,436.00	5,748.00	28,184.00	-16.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	80,000.00	0.00	80,000.00	67,000.00	0.00	67,000.00	-16.3%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	3,502.00	0.00	3,502.00	3,502.00	0.00	3,502.00	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	239,938.62	1,876.75	241,815.37	198,370.00	0.00	198,370.00	-18.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		257,371.00	257,371.00		2,367,908.00	2,367,908.00	820.0%
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	56,420.00	56,420.00	New
TOTAL, OTHER LOCAL REVENUE			420,232.62	264,995.75	685,228.37	361,308.00	2,430,076.00	2,791,384.00	307.4%
TOTAL, REVENUES			81,295,208.77	15,024,699.67	96,319,908.44	83,087,078.00	13,942,641.07	97,029,719.07	0.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	27,002,538.14	4,183,752.85	31,186,290.99	27,484,878.83	4,276,212.16	31,761,090.99	1.8%
Certificated Pupil Support Salaries		1200	2,118,991.78	280,574.58	2,399,566.36	2,186,608.20	358,861.61	2,545,469.81	6.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,990,349.17	39,902.72	3,030,251.89	3,044,209.62	29,652.48	3,073,862.10	1.4%
Other Certificated Salaries		1900	1,018,828.70	566,887.21	1,585,715.91	1,008,976.10	597,696.67	1,606,672.77	1.3%
TOTAL, CERTIFICATED SALARIES			33,130,707.79	5,071,117.36	38,201,825.15	33,724,672.75	5,262,422.92	38,987,095.67	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	567,908.45	2,141,962.62	2,709,871.07	691,335.32	2,312,485.98	3,003,821.30	10.8%
Classified Support Salaries		2200	6,313,437.82	1,260,836.13	7,574,273.95	6,733,604.89	1,222,422.69	7,956,027.58	5.0%
Classified Supervisors' and Administrators' Salaries		2300	1,207,889.97	208,422.93	1,416,312.90	1,210,394.51	210,927.36	1,421,321.87	0.4%
Clerical, Technical and Office Salaries		2400	3,279,310.44	390,250.93	3,669,561.37	3,368,083.57	431,772.82	3,799,856.39	3.6%
Other Classified Salaries		2900	28,375.00	47,606.04	75,981.04	26,875.00	49,985.40	76,860.40	1.2%
TOTAL, CLASSIFIED SALARIES			11,396,921.68	4,049,078.65	15,446,000.33	12,030,293.29	4,227,594.25	16,257,887.54	5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,072,968.62	3,423,427.54	7,496,396.16	4,773,960.28	3,536,791.09	8,310,751.37	10.9%
PERS		3201-3202	1,620,175.03	632,152.22	2,252,327.25	1,863,983.04	731,568.50	2,595,551.54	15.2%
OASDI/Medicare/Alternative		3301-3302	1,303,342.83	390,588.68	1,693,931.51	1,370,082.26	413,151.79	1,783,234.05	5.3%
Health and Welfare Benefits		3401-3402	5,601,174.12	1,084,362.64	6,685,536.76	5,681,780.10	1,152,635.33	6,834,415.43	2.2%
Unemployment Insurance		3501-3502	21,211.05	4,740.99	25,952.04	21,882.51	4,501.86	26,384.37	1.7%
Workers' Compensation		3601-3602	1,112,614.85	225,170.65	1,337,785.50	894,278.71	183,954.95	1,078,233.66	-19.4%
OPEB, Allocated		3701-3702	735,230.04	159,189.00	894,419.04	322,773.48	0.00	322,773.48	-63.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	526,545.00	0.00	526,545.00	New
Other Employee Benefits		3901-3902	124,009.00	0.00	124,009.00	24,009.00	0.00	24,009.00	-80.6%
TOTAL, EMPLOYEE BENEFITS			14,590,725.54	5,919,631.72	20,510,357.26	15,479,294.38	6,022,603.52	21,501,897.90	4.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,417,345.80	500,765.03	2,918,110.83	536,258.00	0.00	536,258.00	-81.6%
Books and Other Reference Materials		4200	3,677.00	110.00	3,787.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	2,899,917.04	1,895,027.69	4,794,944.73	2,265,110.00	1,656,715.27	3,921,825.27	-18.2%
Noncapitalized Equipment		4400	2,260,743.12	634,836.24	2,895,579.36	1,680,499.00	682,967.00	2,363,466.00	-18.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,581,682.96	3,030,738.96	10,612,421.92	4,481,867.00	2,339,682.27	6,821,549.27	-35.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,285,913.00	2,995,204.00	4,281,117.00	1,271,045.00	3,031,966.00	4,303,011.00	0.5%
Travel and Conferences		5200	770,890.33	504,581.56	1,275,471.89	642,156.00	634,136.22	1,276,292.22	0.1%
Dues and Memberships		5300	123,661.83	428.00	124,089.83	132,427.00	3,255.00	135,682.00	9.3%
Insurance		5400 - 5450	446,956.00	0.00	446,956.00	501,298.00	0.00	501,298.00	12.2%
Operations and Housekeeping Services		5500	1,609,933.87	0.00	1,609,933.87	1,602,538.00	0.00	1,602,538.00	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,015,955.01	211,234.00	1,227,189.01	914,597.00	182,749.00	1,097,346.00	-10.6%
Transfers of Direct Costs		5710	(88,720.72)	88,720.72	0.00	(50,157.00)	50,157.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,692,730.24	1,796,111.59	3,488,841.83	2,000,719.00	381,819.36	2,382,538.36	-31.7%
Communications		5900	198,328.00	22,495.00	220,823.00	230,477.00	18,917.00	249,394.00	12.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,055,647.56	5,618,774.87	12,674,422.43	7,245,100.00	4,302,999.58	11,548,099.58	-8.9%

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	360,030.00	17,361.00	377,391.00	0.00	276,000.00	276,000.00	-26.9%
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	869,483.00	383,326.00	1,252,809.00	183,105.00	297,471.00	480,576.00	-61.6%
Equipment Replacement		6500	66,699.00	0.00	66,699.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,296,212.00	400,687.00	1,696,899.00	183,105.00	573,471.00	756,576.00	-55.4%
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	1,382.00	0.00	1,382.00	0.00	0.00	0.00	-100.0%
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	87,827.90	0.00	87,827.90	309,048.00	0.00	309,048.00	251.9%
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	80,639.00	0.00	80,639.00	74,242.00	0.00	74,242.00	-7.9%
Other Debt Service - Principal		7439	267,346.00	0.00	267,346.00	283,100.00	0.00	283,100.00	5.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			437,194.90	0.00	437,194.90	666,390.00	0.00	666,390.00	52.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(816,116.92)	816,116.92	0.00	(792,929.77)	792,929.77	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(166,804.43)	0.00	(166,804.43)	(167,031.11)	0.00	(167,031.11)	0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(982,921.35)	816,116.92	(166,804.43)	(959,960.88)	792,929.77	(167,031.11)	0.1%
TOTAL, EXPENDITURES			74,506,171.08	24,906,145.48	99,412,316.56	72,850,761.54	23,521,703.31	96,372,464.85	-3.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,594,240.00	0.00	1,594,240.00	0.00	0.00	0.00	-100.0%
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	0.00	375,000.00	375,000.00	0.00	375,000.00	375,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,594,240.00	375,000.00	1,969,240.00	0.00	375,000.00	375,000.00	-81.0%
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	(9,664,002.02)	9,664,002.02	0.00	(10,059,203.52)	10,059,203.52	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			(9,664,002.02)	9,664,002.02	0.00	(10,059,203.52)	10,059,203.52	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(11,258,242.02)	9,289,002.02	(1,969,240.00)	(10,059,203.52)	9,684,203.52	(375,000.00)	-81.0%

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	77,711,146.00	1,513,442.00	79,224,588.00	81,179,495.00	1,513,442.00	82,692,937.00	4.4%
2) Federal Revenue		8100-8299	0.00	4,916,570.16	4,916,570.16	0.00	4,544,828.32	4,544,828.32	-7.6%
3) Other State Revenue		8300-8599	3,163,830.15	8,329,691.76	11,493,521.91	1,546,275.00	5,454,294.75	7,000,569.75	-39.1%
4) Other Local Revenue		8600-8799	420,232.62	264,995.75	685,228.37	361,308.00	2,430,076.00	2,791,384.00	307.4%
5) TOTAL, REVENUES			81,295,208.77	15,024,699.67	96,319,908.44	83,087,078.00	13,942,641.07	97,029,719.07	0.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		40,215,958.47	16,502,833.66	56,718,792.13	38,377,314.91	16,598,270.66	54,975,585.57	-3.1%
2) Instruction - Related Services	2000-2999		10,555,676.99	3,535,929.33	14,091,606.32	10,324,887.82	2,090,292.45	12,415,180.27	-11.9%
3) Pupil Services	3000-3999		7,649,999.90	1,365,789.25	9,015,789.15	8,391,514.50	1,209,790.38	9,601,304.88	6.5%
4) Ancillary Services	4000-4999		2,665,476.38	131,274.77	2,796,751.15	2,595,227.81	73,975.33	2,669,203.14	-4.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,774,059.79	865,053.51	4,639,113.30	3,807,143.86	841,866.36	4,649,010.22	0.2%
8) Plant Services	8000-8999		9,207,804.65	2,505,264.96	11,713,069.61	8,688,282.64	2,707,508.13	11,395,790.77	-2.7%
9) Other Outgo	9000-9999	Except 7600-7699	437,194.90	0.00	437,194.90	666,390.00	0.00	666,390.00	52.4%
10) TOTAL, EXPENDITURES			74,506,171.08	24,906,145.48	99,412,316.56	72,850,761.54	23,521,703.31	96,372,464.85	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			6,789,037.69	(9,881,445.81)	(3,092,408.12)	10,236,316.46	(9,579,062.24)	657,254.22	-121.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,594,240.00	375,000.00	1,969,240.00	0.00	375,000.00	375,000.00	-81.0%
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	(9,664,002.02)	9,664,002.02	0.00	(10,059,203.52)	10,059,203.52	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,258,242.02)	9,289,002.02	(1,969,240.00)	(10,059,203.52)	9,684,203.52	(375,000.00)	-81.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,469,204.33)	(592,443.79)	(5,061,648.12)	177,112.94	105,141.28	282,254.22	-105.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,692,945.23	2,033,321.86	10,726,267.09	4,223,740.90	1,440,878.07	5,664,618.97	-47.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,692,945.23	2,033,321.86	10,726,267.09	4,223,740.90	1,440,878.07	5,664,618.97	-47.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,692,945.23	2,033,321.86	10,726,267.09	4,223,740.90	1,440,878.07	5,664,618.97	-47.2%
2) Ending Balance, June 30 (E + F1e)			4,223,740.90	1,440,878.07	5,664,618.97	4,400,853.84	1,546,019.35	5,946,873.19	5.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	176,315.06	0.00	176,315.06	164,941.00	0.00	164,941.00	-6.5%
Prepaid Expenditures		9713	150.00	0.00	150.00	200.00	0.00	200.00	33.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,440,878.07	1,440,878.07	0.00	1,546,019.37	1,546,019.37	7.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,041,447.00	0.00	3,041,447.00	2,902,424.00	0.00	2,902,424.00	-4.6%
Unassigned/Unappropriated Amount		9790	990,828.84	0.00	990,828.84	1,318,288.84	(0.02)	1,318,288.82	33.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	0.11
5640	Medi-Cal Billing Option	56,434.06	17,553.25
6230	California Clean Energy Jobs Act	1,384,444.00	1,528,466.00
6387	Career Technical Education Incentive Grant Program	0.01	0.01
Total, Restricted Balance		1,440,878.07	1,546,019.37

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	2,010,655.00	2,626,555.00	30.6%
3) Other State Revenue		8300-8599	400,900.00	224,500.00	-44.0%
4) Other Local Revenue		8600-8799	760,370.00	893,500.00	17.5%
5) TOTAL, REVENUES			3,171,925.00	3,744,555.00	18.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,101,457.75	1,140,497.90	3.5%
3) Employee Benefits		3000-3999	267,424.36	264,459.05	-1.1%
4) Books and Supplies		4000-4999	1,948,452.00	1,826,320.00	-6.3%
5) Services and Other Operating Expenditures		5000-5999	87,500.00	76,270.00	-12.8%
6) Capital Outlay		6000-6999	158,600.00	115,950.00	-26.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	166,804.43	167,031.11	0.1%
9) TOTAL, EXPENDITURES			3,730,238.54	3,590,528.06	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(558,313.54)	154,026.94	-127.6%
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 FUND BALANCE (C + D4)			(558,313.54)	154,026.94	-127.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,048,875.30	1,490,561.76	-27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,048,875.30	1,490,561.76	-27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,048,875.30	1,490,561.76	-27.2%
2) Ending Balance, June 30 (E + F1e)			1,490,561.76	1,644,588.70	10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	9,290.60	0.00	-100.0%
Prepaid Expenditures		9713	3,675.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,471,215.17	1,638,207.71	11.4%
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	6,380.99	6,380.99	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,156,823.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,824.00		
b) in Banks		9120	3,006.43		
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	9,290.60		
7) Prepaid Expenditures		9330	3,675.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,176,619.13		
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	467.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,846.98		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,314.36		
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)			2,174,304.77		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,010,655.00	2,626,555.00	30.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,010,655.00	2,626,555.00	30.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	400,900.00	224,500.00	-44.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			400,900.00	224,500.00	-44.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	746,000.00	882,500.00	18.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,870.00	11,000.00	-7.3%
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	2,500.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			760,370.00	893,500.00	17.5%
TOTAL, REVENUES			3,171,925.00	3,744,555.00	18.1%

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	777,414.84	817,790.91	5.2%
Classified Supervisors' and Administrators' Salaries		2300	95,023.68	95,023.68	0.0%
Clerical, Technical and Office Salaries		2400	40,139.23	40,338.31	0.5%
Other Classified Salaries		2900	188,880.00	187,345.00	-0.8%
TOTAL, CLASSIFIED SALARIES			1,101,457.75	1,140,497.90	3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	102,819.42	120,622.04	17.3%
OASDI/Medicare/Alternative		3301-3302	66,363.20	69,424.38	4.6%
Health and Welfare Benefits		3401-3402	50,418.46	51,591.02	2.3%
Unemployment Insurance		3501-3502	433.69	453.70	4.6%
Workers' Compensation		3601-3602	27,161.59	22,367.91	-17.6%
OPEB, Allocated		3701-3702	20,228.00	0.00	-100.0%
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			267,424.36	264,459.05	-1.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,000.00	11,350.00	3.2%
Noncapitalized Equipment		4400	47,452.00	15,810.00	-66.7%
Food		4700	1,890,000.00	1,799,160.00	-4.8%
TOTAL, BOOKS AND SUPPLIES			1,948,452.00	1,826,320.00	-6.3%

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	2,900.00	2,140.00	-26.2%
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	25,000.00	26,520.00	6.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	58,000.00	46,930.00	-19.1%
Communications		5900	1,600.00	680.00	-57.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			87,500.00	76,270.00	-12.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	145,000.00	0.00	-100.0%
Equipment		6400	13,600.00	0.00	-100.0%
Equipment Replacement		6500	0.00	115,950.00	New
TOTAL, CAPITAL OUTLAY			158,600.00	115,950.00	-26.9%
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	166,804.43	167,031.11	0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			166,804.43	167,031.11	0.1%
TOTAL, EXPENDITURES			3,730,238.54	3,590,528.06	-3.7%

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	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	1,330.00	1,000.00	-24.8%
5) TOTAL, REVENUES			1,330.00	1,000.00	-24.8%
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	11,000.00	11,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	97,000.00	98,850.00	1.9%
6) Capital Outlay		6000-6999	166,399.00	391,593.00	135.3%
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			274,399.00	501,443.00	82.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(273,069.00)	(500,443.00)	83.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	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			375,000.00	375,000.00	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)			101,931.00	(125,443.00)	-223.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	345,033.10	446,964.10	29.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			345,033.10	446,964.10	29.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			345,033.10	446,964.10	29.5%
2) Ending Balance, June 30 (E + F1e)			446,964.10	321,521.10	-28.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	446,964.10	321,521.10	-28.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	573,666.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,042.00		
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			574,708.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			574,708.09		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,330.00	1,000.00	-24.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,330.00	1,000.00	-24.8%
TOTAL, REVENUES			1,330.00	1,000.00	-24.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,000.00	11,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,000.00	11,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,000.00	67,000.00	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	30,000.00	31,850.00	6.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			97,000.00	98,850.00	1.9%
CAPITAL OUTLAY					
Land Improvements		6170	145,000.00	265,484.00	83.1%
Buildings and Improvements of Buildings		6200	21,399.00	126,109.00	489.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			166,399.00	391,593.00	135.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			274,399.00	501,443.00	82.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	375,000.00	375,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			375,000.00	375,000.00	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)			375,000.00	375,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,420.00	8,100.00	-3.8%
5) TOTAL, REVENUES			8,420.00	8,100.00	-3.8%
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)			8,420.00	8,100.00	-3.8%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,208,696.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,288.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,211,984.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,211,984.87		

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%
Interest		8660	8,420.00	8,100.00	-3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,420.00	8,100.00	-3.8%
TOTAL, REVENUES			8,420.00	8,100.00	-3.8%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	231,060.00	224,000.00	-3.1%
5) TOTAL, REVENUES			231,060.00	224,000.00	-3.1%
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	341.17	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	35,776.64	0.00	-100.0%
6) Capital Outlay		6000-6999	10,203,154.41	19,675,000.00	92.8%
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			10,239,272.22	19,675,000.00	92.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,008,212.22)	(19,451,000.00)	94.4%
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)			(10,008,212.22)	(19,451,000.00)	94.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,532,924.73	24,524,712.51	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,532,924.73	24,524,712.51	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,532,924.73	24,524,712.51	-29.0%
2) Ending Balance, June 30 (E + F1e)			24,524,712.51	5,073,712.51	-79.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,524,689.67	5,073,689.67	-79.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22.84	22.84	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	26,778,878.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	96,405.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	106,401.48		
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			26,981,685.02		
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	38,483.24		
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			38,483.24		
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)			26,943,201.78		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	231,060.00	224,000.00	-3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			231,060.00	224,000.00	-3.1%
TOTAL, REVENUES			231,060.00	224,000.00	-3.1%

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	341.17	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			341.17	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	35,776.64	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,776.64	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	94,455.81	0.00	-100.0%
Land Improvements		6170	0.00	325,000.00	New
Buildings and Improvements of Buildings		6200	10,108,698.60	19,350,000.00	91.4%
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			10,203,154.41	19,675,000.00	92.8%
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			10,239,272.22	19,675,000.00	92.2%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,188,020.00	1,191,483.49	0.3%
5) TOTAL, REVENUES			1,188,020.00	1,191,483.49	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	421,463.26	1,462,470.00	247.0%
6) Capital Outlay		6000-6999	585,436.74	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	112,605.00	107,767.00	-4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,119,505.00	1,570,237.00	40.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			68,515.00	(378,753.51)	-652.8%
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)			68,515.00	(378,753.51)	-652.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,351,530.62	1,420,045.62	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,351,530.62	1,420,045.62	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,351,530.62	1,420,045.62	5.1%
2) Ending Balance, June 30 (E + F1e)			1,420,045.62	1,041,292.11	-26.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,420,045.62	1,041,292.11	-26.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,999,624.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,296.00		
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	3,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,006,920.99		
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)			2,006,920.99		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,540.00	10,000.00	-5.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,177,480.00	1,181,483.49	0.3%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,188,020.00	1,191,483.49	0.3%
TOTAL, REVENUES			1,188,020.00	1,191,483.49	0.3%

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	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	20,550.00	0.00	-100.0%
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	400,913.26	1,462,470.00	264.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			421,463.26	1,462,470.00	247.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	301,900.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	283,536.74	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			585,436.74	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	27,235.00	22,397.00	-17.8%
Other Debt Service - Principal		7439	85,370.00	85,370.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			112,605.00	107,767.00	-4.3%
TOTAL, EXPENDITURES			1,119,505.00	1,570,237.00	40.3%

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	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	26,270.00	24,500.00	-6.7%
5) TOTAL, REVENUES			26,270.00	24,500.00	-6.7%
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	500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	213,586.10	140,000.00	-34.5%
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			214,086.10	140,000.00	-34.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(187,816.10)	(115,500.00)	-38.5%
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)			(187,816.10)	(115,500.00)	-38.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,781,509.45	3,593,693.35	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,781,509.45	3,593,693.35	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,781,509.45	3,593,693.35	-5.0%
2) Ending Balance, June 30 (E + F1e)			3,593,693.35	3,478,193.35	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,593,693.35	3,478,193.35	-3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,730,799.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	10,327.00		
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			3,741,126.55		
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)			3,741,126.55		

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	26,270.00	24,500.00	-6.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,270.00	24,500.00	-6.7%
TOTAL, REVENUES			26,270.00	24,500.00	-6.7%

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	500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	42,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	171,086.10	140,000.00	-18.2%
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			213,586.10	140,000.00	-34.5%
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			214,086.10	140,000.00	-34.6%

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			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			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	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	129,784.00	100,394.00	-22.6%
5) TOTAL, REVENUES			129,784.00	100,394.00	-22.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20.00	0.00	-100.0%
6) Capital Outlay		6000-6999	970,808.58	950,000.00	-2.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			970,828.58	950,000.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(841,044.58)	(849,606.00)	1.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,594,240.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,594,240.00	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)			753,195.42	(849,606.00)	-212.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228,929.51	982,124.93	329.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228,929.51	982,124.93	329.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228,929.51	982,124.93	329.0%
2) Ending Balance, June 30 (E + F1e)			982,124.93	132,518.93	-86.5%
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	982,124.93	132,518.93	-86.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,824,839.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	883.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,825,722.74		
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	10.68		
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			10.68		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,825,712.06		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	31,124.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	96,900.00	99,094.00	2.3%
Interest		8660	1,760.00	1,300.00	-26.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			129,784.00	100,394.00	-22.6%
TOTAL, REVENUES			129,784.00	100,394.00	-22.6%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	20.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	5,000.00	0.00	-100.0%
Land Improvements		6170	318,927.58	950,000.00	197.9%
Buildings and Improvements of Buildings		6200	646,881.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			970,808.58	950,000.00	-2.1%
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			970,828.58	950,000.00	-2.1%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,594,240.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,594,240.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,594,240.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	59,433.00	59,433.00	0.0%
4) Other Local Revenue		8600-8799	6,778,837.00	6,814,237.00	0.5%
5) TOTAL, REVENUES			6,838,270.00	6,873,670.00	0.5%
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	7,416,125.00	5,644,610.50	-23.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,416,125.00	5,644,610.50	-23.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(577,855.00)	1,229,059.50	-312.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(577,855.00)	1,229,059.50	-312.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,002,783.76	9,424,928.76	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,002,783.76	9,424,928.76	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,002,783.76	9,424,928.76	-5.8%
2) Ending Balance, June 30 (E + F1e)			9,424,928.76	10,653,988.26	13.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,424,928.76	10,653,988.26	13.0%
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	8,675,198.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	27,287.00		
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			8,702,485.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,702,485.41		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	59,433.00	59,433.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			59,433.00	59,433.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	6,251,346.00	6,251,346.00	0.0%
Unsecured Roll		8612	361,791.00	361,791.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	126,000.00	126,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	39,700.00	75,100.00	89.2%
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			6,778,837.00	6,814,237.00	0.5%
TOTAL, REVENUES			6,838,270.00	6,873,670.00	0.5%

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	4,500,000.00	2,835,000.00	-37.0%
Bond Interest and Other Service Charges		7434	2,916,125.00	2,809,610.50	-3.7%
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)			7,416,125.00	5,644,610.50	-23.9%
TOTAL, EXPENDITURES			7,416,125.00	5,644,610.50	-23.9%

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	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	812,423.00	740,500.00	-8.9%
5) TOTAL, REVENUES			812,423.00	740,500.00	-8.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	880,800.00	880,800.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			880,800.00	880,800.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,377.00)	(140,300.00)	105.2%
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)			(68,377.00)	(140,300.00)	105.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	833,747.48	765,370.48	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			833,747.48	765,370.48	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			833,747.48	765,370.48	-8.2%
2) Ending Net Position, June 30 (E + F1e)			765,370.48	625,070.48	-18.3%
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	765,370.48	625,070.48	-18.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	720,062.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,987.00		
b) in Banks		9120	103,443.51		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			825,492.76		
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	(926.00)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			(926.00)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			826,418.76		

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	4,600.00	4,500.00	-2.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	736,000.00	736,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	71,823.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			812,423.00	740,500.00	-8.9%
TOTAL, REVENUES			812,423.00	740,500.00	-8.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	867,000.00	867,000.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,800.00	13,800.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			880,800.00	880,800.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			880,800.00	880,800.00	0.0%

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	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)	7,397.24	7,347.44	7,430.57	7,527.00	7,527.00	7,527.00
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)	7,397.24	7,347.44	7,430.57	7,527.00	7,527.00	7,527.00
5. District Funded County Program ADA						
a. County Community Schools	2.12	2.12	2.12	2.12	2.12	2.12
b. Special Education-Special Day Class	28.42	28.42	28.42	28.42	28.42	28.42
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	30.54	30.54	30.54	30.54	30.54	30.54
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,427.78	7,377.98	7,461.11	7,557.54	7,557.54	7,557.54
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	81,179,495.00	9.62%	88,986,998.00	3.03%	91,686,345.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,546,275.00	0.00%	1,546,275.00	0.00%	1,546,275.00
4. Other Local Revenues	8600-8799	361,308.00	0.00%	361,308.00	0.00%	361,308.00
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	(10,059,203.52)	3.44%	(10,404,898.00)	3.12%	(10,729,891.00)
6. Total (Sum lines A1 thru A5c)		73,027,874.48	10.22%	80,489,683.00	2.95%	82,864,037.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,724,672.75		35,047,480.75
b. Step & Column Adjustment				528,670.00		467,584.00
c. Cost-of-Living Adjustment				794,138.00		(120,950.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,724,672.75	3.92%	35,047,480.75	0.99%	35,394,114.75
2. Classified Salaries						
a. Base Salaries				12,030,293.29		12,172,314.29
b. Step & Column Adjustment				142,021.00		123,029.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,030,293.29	1.18%	12,172,314.29	1.01%	12,295,343.29
3. Employee Benefits	3000-3999	15,479,294.38	9.13%	16,893,241.00	6.92%	18,061,445.00
4. Books and Supplies	4000-4999	4,481,867.00	33.89%	6,000,641.00	6.57%	6,395,180.00
5. Services and Other Operating Expenditures	5000-5999	7,245,100.00	0.72%	7,297,600.00	-0.72%	7,245,100.00
6. Capital Outlay	6000-6999	183,105.00	0.00%	183,105.00	0.00%	183,105.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	666,390.00	2.56%	683,464.00	1.54%	694,022.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(959,960.88)	0.00%	(959,961.00)	0.00%	(959,961.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		72,850,761.54	6.13%	77,317,885.04	2.57%	79,308,349.04
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		177,112.94		3,171,797.96		3,555,687.96
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,223,740.90		4,400,853.84		7,572,651.80
2. Ending Fund Balance (Sum lines C and D1)		4,400,853.84		7,572,651.80		11,128,339.76
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	180,141.00		180,141.00		180,141.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,902,424.00		2,992,856.00		3,062,320.00
2. Unassigned/Unappropriated	9790	1,318,288.84		4,399,654.80		7,885,878.76
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,400,853.84		7,572,651.80		11,128,339.76

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	2,902,424.00		2,992,856.00		3,062,320.00
c. Unassigned/Unappropriated	9790	1,318,288.84		4,399,654.80		7,885,878.76
(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)		4,220,712.84		7,392,510.80		10,948,198.76
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.						
See attached.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,513,442.00	0.00%	1,513,442.00	0.00%	1,513,442.00
2. Federal Revenues	8100-8299	4,544,828.32	0.00%	4,544,828.00	0.00%	4,544,828.00
3. Other State Revenues	8300-8599	5,454,294.75	-34.90%	3,550,726.00	0.00%	3,550,726.00
4. Other Local Revenues	8600-8799	2,430,076.00	0.00%	2,430,076.00	0.00%	2,430,076.00
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	10,059,203.52	3.44%	10,404,898.00	3.12%	10,729,891.00
6. Total (Sum lines A1 thru A5c)		24,001,844.59	-6.49%	22,443,970.00	1.45%	22,768,963.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,262,422.92		5,349,224.92
b. Step & Column Adjustment				86,802.00		70,032.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,262,422.92	1.65%	5,349,224.92	1.31%	5,419,256.92
2. Classified Salaries						
a. Base Salaries				4,227,594.25		4,280,386.25
b. Step & Column Adjustment				52,792.00		42,483.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,227,594.25	1.25%	4,280,386.25	0.99%	4,322,869.25
3. Employee Benefits	3000-3999	6,022,603.52	3.97%	6,261,509.00	3.85%	6,502,834.00
4. Books and Supplies	4000-4999	2,339,682.27	0.00%	2,339,682.00	0.00%	2,339,683.00
5. Services and Other Operating Expenditures	5000-5999	4,302,999.58	-31.41%	2,951,240.00	0.16%	2,956,079.00
6. Capital Outlay	6000-6999	573,471.00	-77.74%	127,683.00	0.00%	127,683.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	792,929.77	-4.25%	759,244.00	-4.44%	725,558.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,000.00	0.00%	375,000.00	0.00%	375,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		23,896,703.31	-6.08%	22,443,969.17	1.45%	22,768,963.17
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		105,141.28		0.83		(0.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,440,878.07		1,546,019.35		1,546,020.18
2. Ending Fund Balance (Sum lines C and D1)		1,546,019.35		1,546,020.18		1,546,020.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,546,019.37		1,546,020.18		1,546,020.01
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	(0.02)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,546,019.35		1,546,020.18		1,546,020.01

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.						
See attached.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	82,692,937.00	9.44%	90,500,440.00	2.98%	93,199,787.00
2. Federal Revenues	8100-8299	4,544,828.32	0.00%	4,544,828.00	0.00%	4,544,828.00
3. Other State Revenues	8300-8599	7,000,569.75	-27.19%	5,097,001.00	0.00%	5,097,001.00
4. Other Local Revenues	8600-8799	2,791,384.00	0.00%	2,791,384.00	0.00%	2,791,384.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		97,029,719.07	6.08%	102,933,653.00	2.62%	105,633,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,987,095.67		40,396,705.67
b. Step & Column Adjustment				615,472.00		537,616.00
c. Cost-of-Living Adjustment				794,138.00		(120,950.00)
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,987,095.67	3.62%	40,396,705.67	1.03%	40,813,371.67
2. Classified Salaries						
a. Base Salaries				16,257,887.54		16,452,700.54
b. Step & Column Adjustment				194,813.00		165,512.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,257,887.54	1.20%	16,452,700.54	1.01%	16,618,212.54
3. Employee Benefits	3000-3999	21,501,897.90	7.69%	23,154,750.00	6.09%	24,564,279.00
4. Books and Supplies	4000-4999	6,821,549.27	22.26%	8,340,323.00	4.73%	8,734,863.00
5. Services and Other Operating Expenditures	5000-5999	11,548,099.58	-11.25%	10,248,840.00	-0.47%	10,201,179.00
6. Capital Outlay	6000-6999	756,576.00	-58.92%	310,788.00	0.00%	310,788.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	666,390.00	2.56%	683,464.00	1.54%	694,022.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(167,031.11)	20.17%	(200,717.00)	16.78%	(234,403.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,000.00	0.00%	375,000.00	0.00%	375,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		96,747,464.85	3.12%	99,761,854.21	2.32%	102,077,312.21
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		282,254.22		3,171,798.79		3,555,687.79
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,664,618.97		5,946,873.19		9,118,671.98
2. Ending Fund Balance (Sum lines C and D1)		5,946,873.19		9,118,671.98		12,674,359.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	180,141.00		180,141.00		180,141.00
b. Restricted	9740	1,546,019.37		1,546,020.18		1,546,020.01
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,902,424.00		2,992,856.00		3,062,320.00
2. Unassigned/Unappropriated	9790	1,318,288.82		4,399,654.80		7,885,878.76
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,946,873.19		9,118,671.98		12,674,359.77

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	2,902,424.00		2,992,856.00		3,062,320.00
c. Unassigned/Unappropriated	9790	1,318,288.84		4,399,654.80		7,885,878.76
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.02)		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)		4,220,712.82		7,392,510.80		10,948,198.76
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.36%		7.41%		10.73%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		7,527.00		7,917.00		7,917.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		96,747,464.85		99,761,854.21		102,077,312.21
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)		96,747,464.85		99,761,854.21		102,077,312.21
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,902,423.95		2,992,855.63		3,062,319.37
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)		2,902,423.95		2,992,855.63		3,062,319.37
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	7,266	7,325		
Charter School				
Total ADA	7,266	7,325	N/A	Met
Second Prior Year (2015-16)				
District Regular	7,500	7,431		
Charter School				
Total ADA	7,500	7,431	0.9%	Met
First Prior Year (2016-17)				
District Regular	7,477	7,431		
Charter School		0		
Total ADA	7,477	7,431	0.6%	Met
Budget Year (2017-18)				
District Regular	7,527			
Charter School	0			
Total ADA	7,527			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	7,727	7,782		
Charter School				
Total Enrollment	7,727	7,782	N/A	Met
Second Prior Year (2015-16)				
District Regular	7,949	7,900		
Charter School				
Total Enrollment	7,949	7,900	0.6%	Met
First Prior Year (2016-17)				
District Regular	7,947	7,858		
Charter School				
Total Enrollment	7,947	7,858	1.1%	Not Met
Budget Year (2017-18)				
District Regular	7,996			
Charter School				
Total Enrollment	7,996			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

See attached.

- 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	7,343	7,782	
Charter School		0	
Total ADA/Enrollment	7,343	7,782	94.4%
Second Prior Year (2015-16)			
District Regular	7,431	7,900	
Charter School			
Total ADA/Enrollment	7,431	7,900	94.1%
First Prior Year (2016-17)			
District Regular	7,397	7,858	
Charter School	0		
Total ADA/Enrollment	7,397	7,858	94.1%
Historical Average Ratio:			94.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.7%

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	7,527	7,996		
Charter School	0			
Total ADA/Enrollment	7,527	7,996	94.1%	Met
1st Subsequent Year (2018-19)				
District Regular	7,917	8,410		
Charter School				
Total ADA/Enrollment	7,917	8,410	94.1%	Met
2nd Subsequent Year (2019-20)				
District Regular	7,917	8,410		
Charter School				
Total ADA/Enrollment	7,917	8,410	94.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)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 COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)		84,406,196.00	90,535,503.00	92,659,084.00

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	7,461.11	7,557.54	7,947.54	7,947.54
b. Prior Year ADA (Funded)		7,461.11	7,557.54	7,947.54
c. Difference (Step 1a minus Step 1b)		96.43	390.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.29%	5.16%	0.00%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		77,711,146.00	81,179,495.00	88,986,998.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		2,532,180.00	3,890,572.00	2,699,359.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		2,532,180.00	3,890,572.00	2,699,359.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		3.26%	4.79%	3.03%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		4.55%	9.95%	3.03%
LCFF Revenue Standard (Step 3, plus/minus 1%):	3.55% to 5.55%	8.95% to 10.95%	2.03% to 4.03%	

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)	30,642,870.00	30,642,870.00		
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)	77,711,146.00	81,179,495.00	88,986,998.00	91,686,345.00
District's Projected Change in LCFF Revenue:		4.46%	9.62%	3.03%
LCFF Revenue Standard:		3.55% to 5.55%	8.95% to 10.95%	2.03% to 4.03%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	47,913,052.15	58,523,268.18	81.9%
Second Prior Year (2015-16)	54,344,437.17	65,646,085.76	82.8%
First Prior Year (2016-17)	59,118,355.01	74,506,171.08	79.3%
	Historical Average Ratio:		81.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	3.0%	3.0%	3.0%
	78.3% to 84.3%	78.3% to 84.3%	78.3% to 84.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	61,234,260.42	72,850,761.54	84.1%	Met
1st Subsequent Year (2018-19)	64,113,036.04	77,317,885.04	82.9%	Met
2nd Subsequent Year (2019-20)	65,750,903.04	79,308,349.04	82.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.55%	9.95%	3.03%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.45% to 14.55%	-.05% to 19.95%	-6.97% to 13.03%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.5% to 9.55%	4.95% to 14.95%	-1.97% to 8.03%

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)	4,916,570.16		
Budget Year (2017-18)	4,544,828.32	-7.56%	Yes
1st Subsequent Year (2018-19)	4,544,828.00	0.00%	Yes
2nd Subsequent Year (2019-20)	4,544,828.00	0.00%	No

Explanation:
(required if Yes)

See attached.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	11,493,521.91		
Budget Year (2017-18)	7,000,569.75	-39.09%	Yes
1st Subsequent Year (2018-19)	5,097,001.00	-27.19%	Yes
2nd Subsequent Year (2019-20)	5,097,001.00	0.00%	No

Explanation:
(required if Yes)

See attached.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	685,228.37		
Budget Year (2017-18)	2,791,384.00	307.37%	Yes
1st Subsequent Year (2018-19)	2,791,384.00	0.00%	Yes
2nd Subsequent Year (2019-20)	2,791,384.00	0.00%	No

Explanation:
(required if Yes)

See attached.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	10,612,421.92		
Budget Year (2017-18)	6,821,549.27	-35.72%	Yes
1st Subsequent Year (2018-19)	8,340,323.00	22.26%	Yes
2nd Subsequent Year (2019-20)	8,734,863.00	4.73%	No

Explanation:
(required if Yes)

See attached.

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

First Prior Year (2016-17)	12,674,422.43		
Budget Year (2017-18)	11,548,099.58	-8.89%	Yes
1st Subsequent Year (2018-19)	10,248,840.00	-11.25%	Yes
2nd Subsequent Year (2019-20)	10,201,179.00	-0.47%	No

Explanation:
(required if Yes)

See attached.

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)	17,095,320.44		
Budget Year (2017-18)	14,336,782.07	-16.14%	Not Met
1st Subsequent Year (2018-19)	12,433,213.00	-13.28%	Not Met
2nd Subsequent Year (2019-20)	12,433,213.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	23,286,844.35		
Budget Year (2017-18)	18,369,648.85	-21.12%	Not Met
1st Subsequent Year (2018-19)	18,589,163.00	1.19%	Met
2nd Subsequent Year (2019-20)	18,936,042.00	1.87%	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)

See attached.

Explanation:

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

See attached.

Explanation:

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

See attached.

- 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)

See attached.

Explanation:

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

See attached.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

- For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

- 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

- Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

 96,747,464.85

- Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

- Net Budgeted Expenditures and Other Financing Uses

 96,747,464.85

3% of Total Current Year
General Fund Expenditures
and Other Financing Uses
(Line 2c times 3%)

Amount Deposited¹
for 2014-15 Fiscal Year

Lesser of:
3% or 2014-15 amount

2,902,423.95

2,579,278.68

2,579,278.68

- 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%

1,934,949.30

2,579,278.68

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

- OMMA/RMA Contribution

2,882,936.46

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

☐
☐
☐

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,398,648.00	2,653,493.00	3,041,447.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	312,838.93	1,522,425.67	990,828.84
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1.00)	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	2,711,485.93	4,175,918.67	4,032,275.84
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	81,533,713.85	88,449,756.50	101,381,556.56
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)	81,533,713.85	88,449,756.50	101,381,556.56
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	3.3%	4.7%	4.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.1%	1.6%	1.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	(1,392,054.92)	58,523,268.18	2.4%	Not Met
Second Prior Year (2015-16)	5,428,933.15	66,201,085.76	N/A	Met
First Prior Year (2016-17)	(4,469,204.33)	76,100,411.08	5.9%	Not Met
Budget Year (2017-18) (Information only)	177,112.94	72,850,761.54		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

See attached.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	4,269,196.00	4,656,067.00	N/A	Met
Second Prior Year (2015-16)	2,824,929.00	3,264,012.08	N/A	Met
First Prior Year (2016-17)	3,106,889.00	8,692,945.23	N/A	Met
Budget Year (2017-18) (Information only)	4,223,740.90			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	7,527	7,917	7,917
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	96,747,464.85	99,761,854.21	102,077,312.21
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	96,747,464.85	99,761,854.21	102,077,312.21
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,902,423.95	2,992,855.63	3,062,319.37
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)	2,902,423.95	2,992,855.63	3,062,319.37

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)	2,902,424.00	2,992,856.00	3,062,320.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,318,288.84	4,399,654.80	7,885,878.76
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)	(0.02)	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)	4,220,712.82	7,392,510.80	10,948,198.76
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.36%	7.41%	10.73%
District's Reserve Standard (Section 10B, Line 7):	2,902,423.95	2,992,855.63	3,062,319.37
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)	(9,664,002.02)			
Budget Year (2017-18)	(10,059,203.52)	395,201.50	4.1%	Met
1st Subsequent Year (2018-19)	(10,404,898.00)	345,694.48	3.4%	Met
2nd Subsequent Year (2019-20)	(10,729,891.00)	324,993.00	3.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	1,969,240.00			
Budget Year (2017-18)	375,000.00	(1,594,240.00)	-81.0%	Not Met
1st Subsequent Year (2018-19)	375,000.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	375,000.00	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. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

See attached.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	7	Gen Fund unrestricted & Developer Fees	Objects 7438/9	3,403,031
General Obligation Bonds	21	Funds 51 & 55, Ad Valorem Property Taxes	Objects 7433/4	87,549,253
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Early Retirement Incentive	2	Gen Fund unrestricted	Object 39xx	32,500
TOTAL:				90,984,784

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				
Certificates of Participation	446,105	465,104	478,104	485,105
General Obligation Bonds	7,672,822	7,219,954	7,778,599	7,859,709
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Early Retirement Incentive	122,500	22,500	10,000	
Total Annual Payments:	8,241,427	7,707,558	8,266,703	8,344,814
Has total annual payment increased over prior year (2016-17)?	No	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

See attached.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

29,224,665.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

15,802,440.00

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

Actuarial

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

Jul 01, 2014

Data must be entered.

5. OPEB Contributions

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

2,074,924.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

849,318.48

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

322,773.00

- d. Number of retirees receiving OPEB benefits

35

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

2,074,924.00	2,074,924.00	2,074,924.00
849,318.48	849,318.00	849,318.00
322,773.00	317,992.00	394,573.00
35	35	35

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	386.6	389.4	403.4	403.4

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.

District and Certificated Bargaining unit are currently engaged in re-opener negotiations on pay and benefits.

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

398,399

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
705,979	737,477	654,134
	4.5%	-11.3%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
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	299.3	306.3	306.3	306.3

Classified (Non-management) Salary and Benefit Negotiations

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

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

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.

District and Classified bargaining unit are currently engaged in re-opener negotiations on pay and benefits.

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

155,830

7. Amount included for any tentative salary schedule increases

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

0

0

0

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

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

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

Classified (Non-management) Prior Year Settlements

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

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
289,160	237,688	216,064
	-17.8%	-9.1%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	33.0	33.0	33.0	33.0

**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.

Negotiations have not begun; in addition they are also subject to / waiting on conclusion with other bargaining units.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

55,177

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
30,768	11,366	0
	-63.0%	-10000.0%

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 20, 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?	No
A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7. Is the district's financial system independent of the county office system?	No
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

A6 = for retired certificated employees only, and until just age 65, retirees electing single tier coverage have their premium uncapped and 100% paid by the District.

End of School District Budget Criteria and Standards Review

SANTA MARIA JOINT UNION HIGH
SANTA BARBARA COUNTY
2017-18 Adopted Budget – Criteria and Standards Additional Explanations

2A. Calculating the District's Enrollment Variances

The District uses a pattern of historical grade level to grade level retention in projecting its enrollment, based on data provided by its feeder districts. For the 2016-17 year, there was an unanticipated decline in enrollment for the District's alternative education and independent study programs, due in part, to relocation of those programs to a different facility. It should be noted that even recognizing the decline in enrollment, the District's ADA of 7477 in the original budget, vs 7431 funded (criterion 1A), meets the standard.

6B. Calculating the District's Change by Major Object Category

Federal Revenues

Federal revenues in the Budget Year are outside the standard due to elimination of unused grant award carryover dollars that are in the prior year. .

State Revenues

2016-17 Estimated Actuals	\$ 11,493,522
2017-18 Budget year	
Reclassify SELPA-allocated Special Education revenue to "Local Revenue" account code	\$ < 2,168,580>
Removed 1-time discretionary funding at \$214/ADA that originated in 2016-17	< 1,594,240>
Eliminate College Readiness Block Grant, is one-time from 2016-17	< 893,530>
Eliminate California Career Pathways Trust (CCPT)	< 299,813>
Revise Lottery to remove annual & 4 th qtr adjustments that occurred in 2016-17	< 53,030>
Revise Ag Incentive to remove supplemental grant that occurred in 2016-17	< 10,000>
Revise Prop 39 Clean Energy, 17-18 projected appropriation is less than amount received in 16-17	<8,911>
Revise Mandate Block Grant based on reduction in actual P2 ADA for 17-18 vs 16-17 (no "hold harmless")	< 1,482>
CTEIG grant, adjust earned revenue based on eligible expenditures (half of the grant has already been received in cash)	<u>536,634</u>
Decrease in State Revenues for 2017-18	<u>\$ < 4,492,952></u>
Total State Revenue 2017-18 Budget year	<u>\$ 7,000,570</u>

In 2018/19 State Revenues **decrease** by \$1,903,569 from 2017/18, as follows:

- CTEIG Calif. Career Tech Ed grant; the amount of revenue the District can receive is based on qualifying expenditures \$1,445,422
- Prop 39 California Clean Energy Jobs Act; as of the May Revise, the 2017/18 year is the final year of funding for this program 458,147

Other Local Revenue

2017-18 Budget Year:

Reclassify SELPA-allocated Special Education revenue from "State Revenue" account code with a small adjustment in ongoing amounts	\$ 2,166,957
Reclassify anticipated E-Rate reimbursements from netting against expense, to reporting as income (accounting rules requirement)	65,687
Remove CAPP grant revenues	< 50,000>
Remove projected revenues for student tablet insurance	< 31,502>

Adjust for facility use & transportation trip revenues based on prior year actuals	< 29,000>
Remove AHC AWET mini-grants	< 12,000>
All other changes in local revenues	< 3,987>

Increase in Local Revenue for 2017-18 \$ 2,106,155

Total Local Revenue 2017-18 Budget year \$ 2,791,384

Books & Supplies, Services & Other Operating

In total, expenditures for Books and Supplies, Services, and Capital Outlay **decrease** by \$5,857,519 from the estimated actuals, as shown in the table below

SUPPLIES, SERVICES, CAPITAL OUTLAY				
Remove expenditure items in 2016/17 that are non-recurring for 2017/18:				
	Expenditures supported by funding from the 2015-16 Discretionary Block Grant including textbooks, technology, equipment, professional development		\$ 2,844,320	
	Expenditures related to carryover of prior year's unused grants and/or ending balances		2,857,773	
	Expenditures for specific services, capital outlay purchases, or projects			
	Election expenses and Bond Oversight Board appeal		93,875	
	Vehicles for school site use (2)		66,000	
	Solar Energy project evaluation consultant		105,000	
	M&O equipment & furniture, carryover & reduction of ongoing amount		314,134	
	MAA Medi-Cal Administrative Activities		172,572	
	JCI Energy retrofit		229,000	
	Technology infrastructure VOIP & storage array upgrades		175,000	
	Other projects & capital outlay: cell tower work, PVHS stadium & scoreboard, SSC walk-in freezer		100,089	
	Note: although budgeted in 2016/17, amounts attributable to any of the above items which remain unspent when the District completes its year end closing for the 2016/17 year, will be included in the District's 2017/18 1st Interim Revised Budget.			
	Subtotal (decrease) removal of non-recurring expenditures		\$ (6,957,763)	
	Expenditures in the 2017/18 Adopted Budget			
	Increases other than staffing, in support of the 2017-18 LCAP plan		484,426	
	CTEIG grant		457,400	
	Prop 39 California Clean Energy planned projects (electrical / lighting only)		257,294	
	Special Education, increased costs for non-public school student placements		175,000	
	Special Education, reduction in BCBA contracted services in favor of hiring staff (see section on Certificated staffing above)		(222,636)	
	Special Education, reduce budget of supplies that are reimbursable. These will be budgeted along with the reimbursement income, based on actuals in the coming year		(93,832)	
	Adjust internet service provider expenses to eliminate netting of E-rate reimbursements (see "Local Revenue" above)		65,828	
	CSEA Classified bargaining unit salary schedule & job description study		50,000	
	Decrease legal & negotiations expenses		(60,000)	
	All other departmental adjustments		(13,236)	
	TOTAL CHANGE IN SUPPLIES, SERVICES, CAPITAL OUTLAY		<u>\$ (5,857,519)</u>	

Year to year changes in books & supplies, services and other operating, in years subsequent to the budget year, are summarized in the table below:

SUPPLIES, SERVICES, CAPITAL OUTLAY				
2017/18 balance				\$ 19,126,223
2018/19				
	Provision for increased LCAP expenditures to serve FRPM/EL population, based on projected increase in supplemental/concentration grant revenue	\$	1,509,024	
	School site allocations based on ADA increase		9,750	
	Elections Expense (occurs every other year in even-numbered years)		45,000	
	Actuarial & self insurance study (bi-annual)		7,500	
	Adjust projected expenditure in restricted programs subject to available funding		(1,313,634)	
	Eliminate expenditures related to CTEIG		(169,788)	
	Eliminate expenditures related to Prop 39 Clean Energy		(314,125)	
Total change from 2017/18 to 2018/19				(226,273)
2018/19 balance				18,899,950
2019/20				
	Provision for increased LCAP expenditures to serve FRPM/EL population, based on projected increase in supplemental/concentration grant revenue		365,289	
	School site allocations based on ADA increase		29,250	
	Elections Expense (occurs every other year in even-numbered years)		(45,000)	
	Actuarial & self insurance study (bi-annual)		(7,500)	
	Adjust projected expenditure in restricted programs subject to available funding		4,839	
Total change from 2018/19 to 2019/20				346,878
2019/20 balance				\$ 19,246,828

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

Referencing the discussion about the many one time funding and associated expenses in item 6B above, the large deficit spending amount for the first prior year is due to the "spending down" of these 1-time \$. In particular with respect to the funds remaining from the 2015-16 discretionary 1-time funding – which is unrestricted - the 2016-17 year contains \$2.8 million budget for these items.

S5A. Status of the District's Projected Contributions, Transfers, and Capital Projects

1c. Transfers Out, General Fund

The District annually budgets \$375,000 as a transfer out to its Deferred Maintenance Fund. In the prior year, the District budgeted an additional amount of \$1.7 million, funded by the 2016-17 discretionary 1-time dollars, to its capital outlay special reserve fund. The \$375,000 transfer out to Deferred maintenance continues in subsequent years, but no other transfers are projected at this time.

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

An increase in required annual payments occurs in the 1st and 2nd subsequent years and is entirely due to payments required on the District's General Obligation Bonds. The source of repayment for these bonds is ad valorem property taxes levied on properties within the District's enrollment boundaries. These taxes are managed, levied, and collected by the Santa Barbara County Treasurer, who is also responsible for transmitting the required principal and interest payments when they are due.

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July 1 Budget
2016-17 Estimated Actuals
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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July 1 Budget
2017-18 Budget
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.