



2017-18

Adopted Budget

June 2017

La Mesa-Spring Valley Schools

4750 Date Avenue

La Mesa, California 91942

(619) 668-5700, <http://lmsvschools.org>

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About La Mesa-Spring Valley Schools

La Mesa-Spring Valley Schools (LMSVS) is a high-performing school district located just east of San Diego. The District is committed to high student performance embedded in a culture of quality and continuous improvement. We embrace diversity. Collaboration is valued among all stakeholder groups and the interest-based process is used as the core for problem solving. The District covers 26 square miles and serves 12,300 pupils (not including preschool) with 17 elementary schools (grades K-6), one middle school (grades 7-8), one literacy academy (grades K-3), and three specialty academies (grades 4-8). The District employs just over 2,000 people with an annual general fund budget of approximately \$125 million.

Board of Education

Dr. Emma Turner	President
David Chong	Vice President
Vacant	Clerk
Bob Duff	Member
Jim Long	Member

District Administration

Brian Marshall	Superintendent
David Feliciano	Assistant Superintendent, Business Services
Tina Sardina	Assistant Superintendent, Human Resources
Guido Magliato	Assistant Superintendent, Learning Support

Our Purpose

To inspire learning and respect

Our Vision

La Mesa-Spring Valley Schools is a community of life-long learners who engage in continuous improvement and contribute positively to a global society, within a safe learning environment.

Our Principles

In order to achieve work purposefully and realize our vision we must:

- Make decisions based upon the best interest of all children
- Honor individuality and diversity
- Act with integrity
- Partner with the community
- Strive for excellence
- Establish, measure and hold ourselves accountable to appropriate goals
- Communicate effectively
- Develop well-rounded learners
- Explore a sense of possibility
- Use resources wisely

Communities We Serve

Communities served include the City of La Mesa, a portion of the City of El Cajon, and the unincorporated communities of Mt. Helix, Casa de Oro, and Spring Valley, all within San Diego County.

Number of Schools

17	Elementary Schools	(Grades K-6)
1	Middle School	(Grades 7-8)
1	K-3 Academy	(Grades K-3)
3	4-8 Academies	(Grades 4-8)

District Enrollment

All Schools	12,300
Grades K-6	9,300
Grades 4-8	3,000

Average Class Size

Grades K-3	24 to 1
Grades 4-6	30 to 1
Grades 7-8	27 to 1

Student Ethnicity

Hispanic	50%
White	30%
African American	10%
Two or More Races	5%
Asian	3%
Other	2%

Percentage of Unduplicated Pupils: 59%

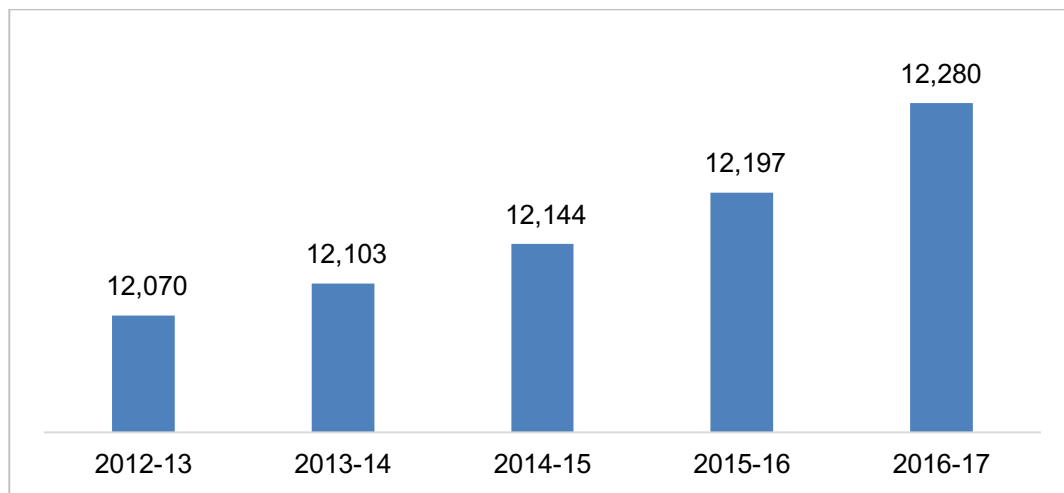
Unduplicated pupils refers to pupils who are English learners, meet income or categorical eligibility requirements for free or reduced-price meals, or are foster youth. The term unduplicated means that each pupil is counted only once even if the pupil meets more than one of these criteria (Education Code sections 2574(b)(2) and 42238.02(b)(1)).

Enrollment, Attendance, Demographics

Enrollment

District enrollment is projected to grow to 12,324 in the 2017-18 school year; however, cohort analysis suggests a flattening out of enrollment in the 2018-19 school year.

District Enrollment History



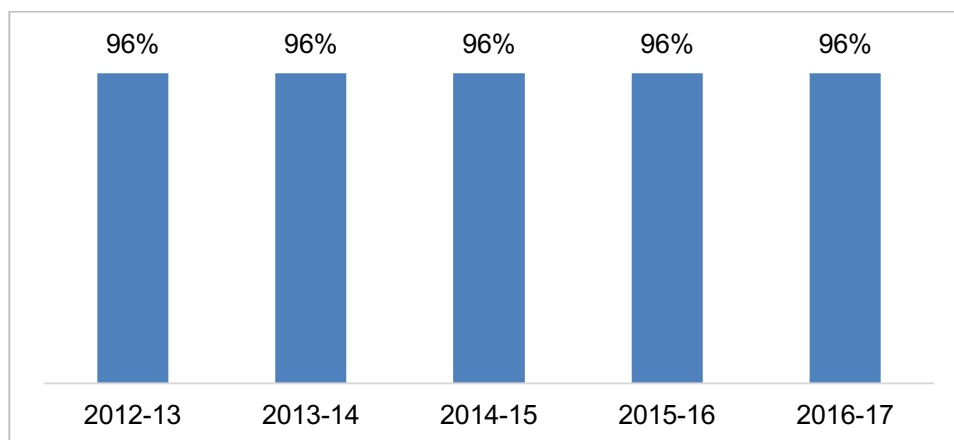
October 2016 District CALPADS Report

Average Daily Attendance (ADA) Percentage

ADA is the average number of pupils in attendance on a daily basis. Almost all District revenues and grants are based on ADA. The ADA percentage is the annual ADA divided by enrollment as of April 2017.

ADA is projected to remain flat at 96% in the 2017-18 school year. The average ADA percentage is 90% statewide.

District ADA History



April 2017 District P2 Report

Unduplicated Pupils

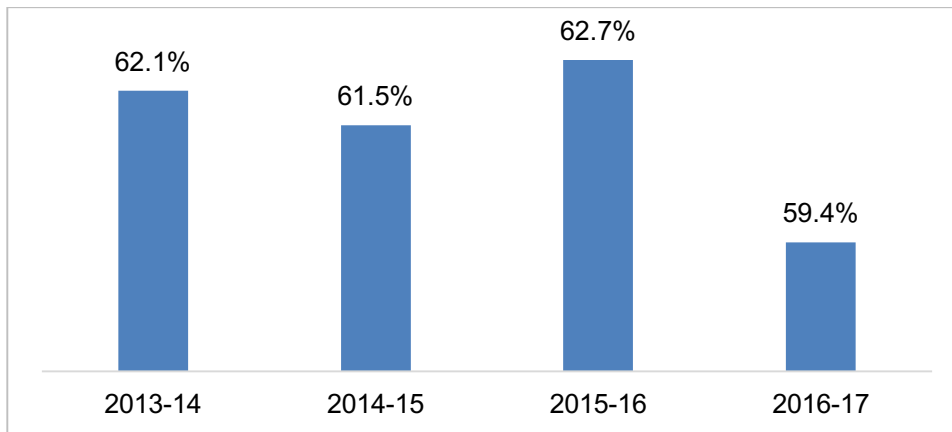
Unduplicated pupils refers to pupils who are English learners, meet income or categorical eligibility requirements for free or reduced-price meals, or are foster youth. The term unduplicated means that each pupil is counted only once even if the pupil meets more than one of these criteria (Education Code sections 2574(b)(2) and 42238.02(b)(1)).

The percentage of unduplicated pupils is the number of unduplicated pupils divided by total enrollment in the current year. Local Control Funding Formula (LCFF)

Supplemental and Concentration grant totals are calculated using a three-year rolling average of unduplicated pupils enrolled in the District.

The District's percentage of unduplicated pupils is projected to remain flat at 59% in the 2017-18 school year.

District Unduplicated Pupil Percentage History



April 2017 P2 Report

Note: Unduplicated pupil counts have only been available since the 2013 adoption of the LCFF.

Local Control Funding Formula

“Today, I’m signing a bill that is truly revolutionary. We are bringing government closer to the people, to the classroom where real decisions are made, and directing the money where the need and the challenge is greatest. This is a good day for California, it’s a good day for school kids and it’s a good day for our future.”

~ Gov. Jerry Brown on signing the law establishing the Local Control Funding Formula, July 1, 2013

The LCFF replaced California’s nearly half-century-old school finance system (Revenue Limits) with one that aims to provide local control as well as greater transparency and fairness. Under the LCFF, school districts receive a uniform base grant, increased by the annual Cost-of-Living-Adjustment (COLA), adjusted by grade level, plus additional funds for pupils with greater educational needs, defined as low-income, English learner and foster youth pupils (unduplicated pupils). Districts receive an additional 20 percent per student “supplemental” grant based on the number of unduplicated pupils. Districts in which these pupils make up at least 55 percent of enrollment are entitled to a “concentration” grant, an additional 50 percent of the base grant for each unduplicated pupil above the 55 percent threshold.

Local Control and Accountability Plans

While the LCFF gives districts wide discretion to spend their base funding as they choose, they must use supplemental and concentration funds to increase or improve services for unduplicated pupils over services provided for all pupils. Use of LCFF funds are guided by a Local Control and Accountability Plan (LCAP), which is developed and adopted by each individual school district.

Phased Implementation

The LCFF was initially projected to be phased in over a period of eight years, starting in 2013-14. Based on current projections, the LCFF is likely to be fully funded by the 2019-20 fiscal year.

Key Terms

- **Funding Target**
LCFF funds the District would receive if the LCFF was fully funded in a given year
- **Funding Gap/Unfunded Portion**
The difference between the LCFF funding target and the actual funds received in a given year
- **Funding Floor**
The actual LCFF funds the District received last year
- **Gap/Transitional Funding**
Annual funding allocation toward the target funding (to close the funding gap)

Base Grant

Every district will receive the same base grant for each student, depending on his or her grade level. The base grant is adjusted by the COLA each year. The K-3 base grant is adjusted up by 10.4 percent as an incentive to implement class-size reduction (CSR). This is referred to as the “grade span adjustment.” Districts will receive less funding for pupils in middle grades than for those in elementary after grade span adjustments.

Supplemental and Concentration Grants

Districts will receive an additional 20 percent per student “supplemental” grant, based on the number of unduplicated pupils. Districts in which these pupils make up at least 55 percent of enrollment are entitled to a “concentration” grant, an additional 50 percent of the base grant for each unduplicated pupil above the 55 percent threshold.

Add-ons

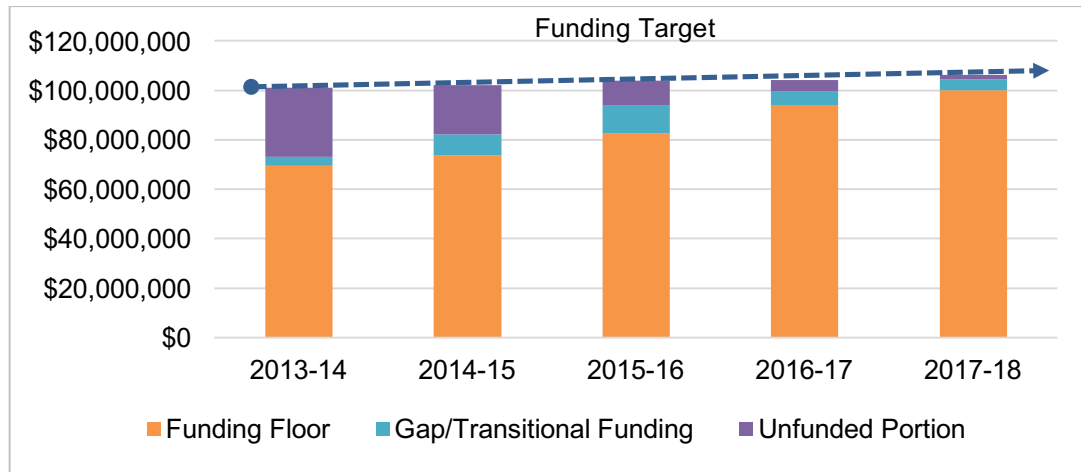
- Home-to-school transportation
- Targeted Instructional Improvement Block Grant (TIIBG)
(Districts continue to receive transportation and Targeted Instructional Improvement Block Grant funds at the 2012-13 level.)

LCFF Calculation at Full Implementation

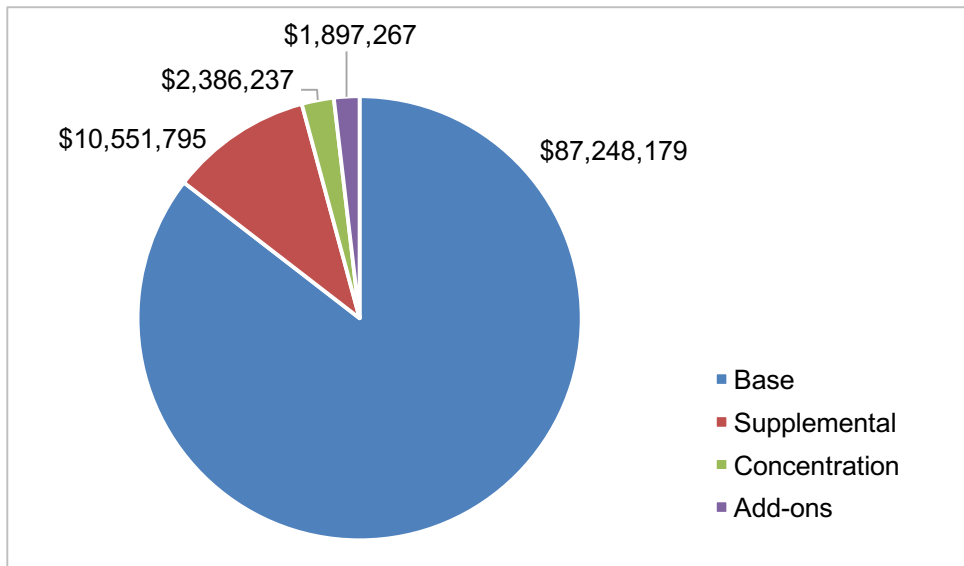
Current Year Base Grant	<i>Previous year's base grant + current year COLA (if any)</i>
Grade Span Adjustment	<i>10.4% for K-3 CSR</i>
Supplemental Grant	<i>Additional 20% above the Base Grant for unduplicated pupils</i>
Concentration Grant	<i>Additional 50% above the Base Grant for unduplicated pupils above 55% of total enrollment</i>
Add-ons	+
LCFF Funding Target	

LCFF Implementation and Components

District LCFF Funding History - Projected Implementation



2017-18 District LCFF Funding Components



Adopted Budget Assumptions

Planning Factors	2017-18	2018-19	2019-20
Average Daily Attendance (ADA)	11,780	11,837	11,837
California Consumer Price Index (CPI)	3.11%	3.19%	2.86%
Cost-of-Living Adjustment (COLA)	1.56%	2.15%	2.35%
Enrollment	12,324	12,384	12,384
Health Benefits Rates Increase	6%	6%	6%
LCFF Gap Funding Percentage	43.97%	71.53%	73.51%
Lottery - Restricted per ADA	\$45	\$45	\$45
Lottery - Unrestricted per ADA	\$144	\$144	\$144
Mandate Block Grant per ADA	\$28.42	\$28.42	\$28.42
One-Time Funding Allocations	\$0	\$0	\$0
PERS Employer Rates	16%	19%	22%
Projected Certificated Retirements Per Year	20	20	20
Routine Restricted Maintenance Account - Minimum Contribution	3%	3%	3%
Step and Column Movement – Certificated	1.40%	1.40%	1.40%
Step and Column Movement – Classified	1%	1%	1%
STRS Employer Rates	14%	16%	18%
Unduplicated Pupils Percentage	59.43%	59.43%	59.43%

Multiyear Budget Projections

All figures presented in millions (M)

Categories	2017-18	2018-19	2019-20
Beginning Balance	\$6.0M	\$4.9M	\$5.6M
REVENUES			
LCFF Revenues	102.6	106.4	109.2
Federal Revenues	5.9	5.9	5.9
Other State Revenues	8.9	8.0	8.2
Other Local Revenues	6.8	7.1	7.1
Total Revenues	\$124.3M	\$127.5M	\$130.5M
EXPENDITURES			
Certificated Salaries	58.0	57.4	57.2
Classified Salaries	20.9	21.1	21.3
Employee Benefits	31.0	33.7	36.5
Books and Supplies	6.1	5.6	5.8
Services and Agreements	7.0	6.7	6.9
Capital Outlay	2.2	1.5	1.5
Total Expenditures	\$125.2M	\$126.1M	\$129.2M
ENDING FUND BALANCE			
State Required 3% Reserve	3.8	3.8	3.9
Board Designated 5% Reserve Goal	0.2	0.8	1.1
Unanticipated Special Ed Reserve	0.8	0.8	0.8
Total Ending Balance	\$4.9M	\$5.6M	\$6.1M
Increase (Decrease) in Fund Balance	(1.1)	.7	.4
Unrestricted Reserve Percentage	3.9%	4.4%	4.6%
Special Reserve Fund 17 (Opt-out Fund)	2.0	2.0	2.1
Unrestricted Reserve Percentage with Fund 17	5.5%	6.0%	6.3%

About SACS Reporting

Local educational agencies (LEAs) throughout the State of California are required to submit a series of reports and data to the California Department of Education (CDE). In 1997, a standardized account code structure (SACS) was developed and implemented over the next seven years by all LEAs. At the same time, the SACS Financial Reporting Software was developed to accommodate SACS accounting. The use of SACS and the SACS Financial Reporting Software helps facilitate consistency among LEAs in recording and reporting financial information. Specifically, the SACS software:

- Improves financial data collection, reporting, transmission, accuracy, and comparability
- Reduces the administrative burden on LEAs in preparing required financial reports
- Helps meet federal reporting guidelines
- Ensures LEAs' compliance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB)
- Provides a framework to follow the flow of educational funds
- Provides better information for use by those interested in school finance

The Reporting Process

The SACS reporting process begins with the LEA recording its financial information using some form of computerized system. The LEA transfers the information, either manually or electronically, from that system to the CDE SACS Financial Reporting Software. Additionally, the LEA manually enters certain supplemental information not already contained within their computerized financial system (such as committed/assigned portions of ending fund balance). At this point, the LEA reviews the data for accuracy and completeness according to the technical review specifications established by the CDE. Once the data has passed the technical review checks and/or valid exceptions have been properly documented within the SACS software, reports are printed and signed by the LEA representative, and the data is exported. These items are then forwarded to the LEA's reviewing agency, the COE. The reviewing agency's process of resolving exceptions varies by agency, but the process generally involves an interactive dialogue between the LEA and the reviewing agency.

Source: SACS2015 Software User Guide, May 2015

May Revision Key Guidance

Governor Brown's May Revision budget proposal projects an increase in overall state revenues in 2017-18 due to "a surging stock market." Nonetheless, the Governor cautioned that the trend of increasing revenues would not continue indefinitely. He noted that a modest recession would result in large decreases in state revenues, and that proposed changes to the Affordable Care Act could have a significant negative impact on California. "Make no doubt about it," he added, "cuts are coming over the next few years."

While the May Revision increases education funding over the January proposal, LEAs would do well to heed the Governor's warnings to be cautious. The historical volatility of state revenues, the significant economic risks on the horizon, and the known cost pressures from employer pension contribution increases all point to the need to maintain reserves and fiscal flexibility. LEAs should not make spending commitments now based on projected revenues in the out years.

A significant portion of the new revenue in the May Revision is dedicated to one-time funding, but the nature of the current one-time funding proposal is dramatically different from the January proposal, and from the one-time funds in past budgets. The one-time funding, though scored against the 2017-18 Prop. 98 guarantee, is proposed to be paid to LEAs in May 2019, if and only if the final 2017-18 Prop. 98 minimum guarantee is determined by the DOF to be greater than or equal to the 2017-18 projection. This contingency language means that LEAs will not know how much of this funding they will actually receive until May 2019 when the DOF determines the 2017-18 Prop. 98 guarantee based on general fund revenue collections to date. Consequently, LEAs should not budget these one-time funds for 2017-18.

Significant Changes since 2nd Interim

- **LCFF Gap Funding:** Increases LCFF funding \$661 million above the January budget of \$770 million goes well beyond funding the 1.56% COLA and brings LCFF funding to 97% of the target.
- **One-time Funding:** The \$48 per ADA in 2017-18 proposed in January has been eliminated. Instead, the May Revision provides a total of more than \$1 billion in one-time discretionary funding to be paid in May 2019 only if 2017-18 revenue projections are met, providing potential funding of up to \$170 per ADA.
- **Proposition 98 Maintenance Factor:** Triggers a Prop. 98 maintenance factor payment of \$614 million in 2017-18, thus reducing the outstanding maintenance factor balance to \$823 million.

- **Cost-of-Living Adjustments:** Increases Prop. 98 spending by \$3.2 million in selected categorical programs for 2017-18 to reflect a change in the cost-of-living factor from 1.48% at the Governor’s Budget to 1.56% at the May Revision.
- **Special Education:** In January, the Governor announced the Administration would engage stakeholders throughout the spring budget process for feedback on the current special education finance system and the recommendations included in recent evaluations of special education finance conducted by the Public Policy Institute of California and the Governor’s Statewide Special Education Task Force. The May Revision states that “given the scope of the feedback and complexity of the program, the administration will need additional time to examine the issues before making any reform proposals.”
- **Preschool:** Proposes to add \$112.3 million in Prop. 98 funding resulting in the following enhancements in the budget year:
 - 2,959 additional full-day State Preschool slots.
 - Restore the full 10% reimbursement rate increase made in the 2016-17 budget.
 - Increase to the standard reimbursement rate for State Preschool by 6%.
- **Local Property Tax Adjustments:** Due to lower offsetting local property tax collections, the general fund contribution to Prop. 98 increases by \$188.7 million in 2016-17 and \$327.9 million in 2017-18.
- **Average Daily Attendance (ADA):** Increases of \$26.2 million in 2016-17 and \$74.1 million in 2017-18 for school districts, charter schools, and county offices of education under the LCFF as a result of changes in enrollment projections from January.
- **Proposition 39:** Decreases the amount of energy efficiency funds available to K-12 schools in 2017-18 by \$46.7 million to \$376.2 million to reflect reduced revenue estimates.
- **Categorical Program Growth:** Increases Prop. 98 spending for selected categorical programs by \$3.2 million, based on updated estimates of projected ADA growth.

Planning Factors for 2017-18 and MYPs

Key planning factors for LEAs to incorporate into the 2017-18 budget and MYPs are listed below and are based on the latest information available.

Planning Factor	2017-18	2018-19	2019-20
COLA (Dept. of Finance – DOF)	1.56%	2.15%	2.35%
LCFF Gap Funding Percentage (DOF)	43.97%	71.53%	73.51%
LCFF Gap Funding (in millions)	\$1,387	\$2,015	\$1,472
STRS Employer Statutory Rates	14.43%	16.28%	18.13%
PERS Employer Projected Rates	15.531%	18.10%	20.80%
Lottery – Unrestricted per ADA	\$144	\$144	\$144
Lottery – Prop. 20 per ADA	\$45	\$45	\$45
Mandated Cost per ADA for One-Time	\$0	Refer to pg. 9	\$0
Mandate Block Grant for Districts – K-8 per	\$28.42	\$28.42	\$28.42
Mandate Block Grant for Districts – 9-12 per	\$56	\$56	\$56
Mandate Block Grant for Charters – K-8 per	\$14.21	\$14.21	\$14.21
Mandate Block Grant for Charters – 9-12 per ADA	\$42	\$42	\$42
State Preschool Part-Day Daily Reimbursement Rate	\$28.32	\$28.32	\$28.32
State Preschool Full-Day Daily Reimbursement Rate	\$45.73	\$45.73	\$45.73
General Child Care Daily Reimbursement Rate	\$45.44	\$45.44	\$45.44
Routine Restricted Maintenance Account (Note: for LEA receiving SFB funds, the RRMA requirement reverts to 3% the year following receipt of funds).	Greater of: Lesser of 3% or 2014-15 amount or 2%	Greater of: Lesser of 3% or 2014-15 amount or 2%	Greater of: Lesser of 3% or 2014-15 amount or 2%

Proposition 98

Governor Brown's May Revision includes a revenue projection for the 2017-18 year that has improved relative to that provided with his January budget proposal. The Prop. 98 guarantee for 2017-18 is now projected at \$74.6 billion, a \$1.1 billion increase over the January amount. This projected increase is included despite the current year estimate of Prop. 98 guarantee remaining flat at \$71.1 billion, reflecting modest revenue collections in the current year. This increased revenue projection also allows the Governor to eliminate the one-time June 2017 cash deferral proposed in January.

However, the Governor proposes to suspend Test 3B of Prop. 98 for the 2016-17 year, as well as 2018-19 through 2020-21. Under Test 3B, school funding would grow at the same rate as the rest of the state budget in years where economic growth is slower. This suspension is intended to avoid appropriation above the minimum of Prop. 98 in coming years, as the Governor warns that future general fund revenue growth is increasingly dependent on volatile capital gains collections. Any funding reduced by this suspension would be added to the maintenance factor obligation, which would restore funding levels beyond the years of Test 3B suspension.

The revenue proposal also creates maintenance factor repayment in the 2017-18 year of \$614 million, reducing the outstanding balance to \$823 million.

One Time Funding

The Governor has proposed to increase the unrestricted one-time per ADA funds included in the January budget, from \$48 to \$170 per ADA to be paid in May 2019 to avoid the possibility of appropriation of Prop. 98 over the minimum.

The DOF has confirmed that the one-time \$1.012 billion discretionary funding proposed by the governor at May Revision will not be paid until May 2019, and only if the 2017-18 Prop. 98 minimum guarantee is determined by the DOF to be greater than or equal to the amount in the 2017-18 final budget. If the DOF determines that the guarantee has dropped and Prop. 98 is appropriated over the minimum, the necessary reduction will be taken from the \$1.012 billion.

Based on this information, it is recommended districts not include any of these one-time funds in their budgets.

Cash Management

The Governor's 2017-18 May Revision eliminates the one-time \$859.1 million deferral from 2016-17 to 2017-18 that was included in the Governor's 2017-18 January Budget Proposal. LEAs may now assume that 100% of their June 2017 principal apportionment payments will be received by June 30, 2017. Even though the deferrals have been eliminated, many LEAs are still experiencing unrestricted general fund deficit spending that puts pressure on cash balances. Maintaining cash flow projections for the current fiscal year and at least one subsequent fiscal year is recommended.

The State Controller's Office posts the estimated payment dates for K-12 principal apportionments, lottery apportionments, and Education Protection Account Prop. 30 apportionments. The table below illustrates state apportionments through December 2017.

Months	Principal Apportionment	Prop. 30 Education Protection Account (EPA)	Lottery
May 2017	5/26/2017		
June 2017	6/30/2017	6/22/2017	6/28/2017
July 2017	7/27/2017		
August 2017	8/29/2017		
September 2017	9/27/2017	9/22/2017	9/29/2017

October 2017	10/27/2017		
November 2017	11/28/2017		
December 2017	12/27/2017	12/22/2017	12/29/2017

The CDE provides a monthly update of estimated cash flow for state and federal categorical programs that can be downloaded from the following webpage:

<http://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>. The schedule provides cash flow estimates for the following programs: Mandate Block Grant, one-time mandate reimbursements, Adult Education Block Grant, College Readiness Block Grant, and Mental Health.

Please note that federal apportionments are contingent on timely reporting under CDE's Federal Cash Management Data Collection system:

<http://www2.cde.ca.gov/cashmanagement/default.aspx>. The 2016-17 reporting windows are as follows:

- Reporting Period 1: July 10 – July 31
- Reporting Period 2: October 10 – October 31
- Reporting Period 3: January 10 – January 31
- Reporting Period 4: April 10 – April 30

Education Protection Account (EPA)

The DOF estimates 2017-18 Prop. 30 revenues for deposit to the EPA will be \$7.3 billion. LEAs are statutorily required to have their governing boards adopt a plan for how the funds will be spent (usually part of budget adoption), post data on their websites on how the funds were spent in the previous year, and provide their EPA expenditure data to their external auditors.

The CDE posts information, frequently asked questions, and entitlement details on its website at (<http://www.cde.ca.gov/fg/aa/pa/epa.asp>).

Reminder: Prop. 55 takes effect January 1, 2018. Income taxes generated by Prop. 55 will be deposited into the EPA for distribution to LEAs. The statutory reporting requirements of Prop. 30 mentioned above will carry forward under Prop. 55.

Federal Funding

The 115th Congress and the Trump Administration began work in January. Since the Governor's January Proposed Budget, Congress completed legislation to fund federal government operations

through September 30, 2017. The Administration has signaled that there may be changes in funding priorities, but no shifts have been detailed or finalized at this point.

Regarding state distribution of federal funds, it is important to reference a letter CDE sent to district superintendents on January 18, 2017 pertaining to the Every Student Succeeds Act (ESSA) and the mandatory set-aside for school improvement.

Regarding Title I, CDE states in the letter that without factoring in entitlement changes based on census data, some LEAs could see reductions of 12% to 22% due to the increased set-aside and factoring in hold-harmless.

With respect to Title II, some districts may experience large increases and others may experience large decreases due to redistribution of funds previously tied to the hold-harmless provision.

The CDE letter can be found at: <http://www.cde.ca.gov/re/es/letter18jan17.asp>.

Special Education

A 1.56% COLA was funded for special education base programs. The Governor's May Revision includes a summary of actions taken by the DOF as a result of the Governor's Budget and the Administration's desire to solicit stakeholder feedback on recent reports on special education finance. The May Revision states that "given the scope of the feedback and the complexity of this program area, the Administration will spend additional time in the coming months examining these issues to chart a path forward that will maximize resources to serve students while increasing transparency and accountability."

Necessary Small Schools (NSS)

EC Section 42285(4)(b)(3), which establishes eligibility for NSS funding for a high school that is less than 287 students, is the only comprehensive high school in a unified district and has 50 or fewer pupils per square mile of the school district territory, sunsets July 1, 2017. EC Section 42280 allows NSS funding based on prior year eligibility, so schools impacted by the sunset provision can expect to receive NSS funding in 2017-18 if they met the funding requirements in 2016-17. At this time high schools receiving NSS funding based on this education code should not plan on NSS funding effective 2018-19.

Child Care, Preschool and Transitional Kindergarten

As a result of the lower than expected general fund revenue growth projected at that time, the January budget proposed pausing increased provider reimbursement rates and additional 2,959 full-day State Preschool slots available on April 1, 2018. Due to modest general fund revenue increases since then, the May Revision proposes fully restoring this funding. The proposal

restores the 10% increase (5% annualized) for 2016-17 and provides an increase of 6% for 2017-18.

Significant Adjustments:

- **Standard Reimbursement Rate** — An increase of \$67.6 million general fund (\$43.7 million Prop. 98, \$23.9 million non-Prop. 98) to increase the reimbursement rate to the full 10% increase made in the 2016 Budget Act. An additional increase of \$92.7 million general fund (\$60.7 million Prop. 98, \$32 million non-Prop. 98) to provide a 6% increase to the reimbursement rate for State Preschool and other direct-contracted child care and development providers, beginning July 1, 2017. The new rate is \$45.44 per student, per day (\$11,360 per student, per year).
- **Regional Market Reimbursement Rate** — An increase of \$42.2 million general fund to increase the maximum reimbursement ceiling for voucher-based child care providers to the 75th percentile of the 2016 survey, beginning January 1, 2018.
- **Full-Day State Preschool** — An increase of \$7.9 million Prop. 98 for an additional 2,959 slots.
 - Part-day Slots: \$28.32 per student, per day (\$4,956 per student, annually)
 - Full-day Slots: \$45.73 per student, per day (\$11,432.50 per student, annually)
- **CalWORKs Stage 2** — A decrease of \$18.1 million non-Prop. 98 general fund in 2017-18 to reflect revised estimates for CalWORKs Stage 2 caseload and the cost per case.
- **CalWORKs Stage 3** — A decrease of \$12.8 million non-Prop. 98 general fund in 2017-18 to reflect revised estimates for CalWORKs Stage 3 caseload and cost per case.

The governor's May Revision maintains proposed program flexibilities. Specifically, the budget trailer bill language proposes the following modifications:

- Authorizes the use of electronic applications for child care subsidies.
- Allows children with exceptional needs whose families exceed income eligibility guidelines access to part-day state preschool if all other eligible children have been served. This allows part-day state preschool providers the flexibility to fill unused slots with other students who would benefit from early intervention or education.

- Aligns the state's definition of homelessness with the federal McKinney-Vento Act for purposes of child care eligibility. Many providers receive both federal and state funds, and different definitions of homelessness can be confusing.
- Commencing July 1, 2018, eliminates the Community Care Licensing requirements as set forth in the Title 22 regulations for state preschool programs utilizing facilities that meet transitional kindergarten facility standards, specifically K-12 public school buildings. The CDE is being asked to conduct all the necessary changes and issuance of management bulletins prior to July 1, 2018. By providing the flexibility to use Field Act-approved facilities, LEA state preschool providers may be able to take up expansion slots by avoiding the delays in obtaining a licensing permit.
- Allows state preschool programs flexibility in meeting minimum adult-to-student ratios and teacher education requirements, allowing for alignment with similar transitional kindergarten requirements. LEAs would be authorized to meet this ratio in one of three ways:
 - Classroom led by a permitted teacher, with a 1:8 adult-to-child ratio, a 1:24 teacher-to-child ratio, and a maximum group size of 24 students (current law).
 - If a state preschool provider opts to use a credentialed teacher (rather than a permitted teacher), the program can utilize a 2:24 ratio model, for example, in which one teacher is credentialed and is authorized to provide instruction in transitional kindergarten classroom and meets the TK teaching requirements (24 units of early childhood education credits or the equivalent as determined by the school district), and supported by an aide or permitted teacher. The maximum group size is 24 students.
 - For programs participating in the Quality Rating and Improvement System with rankings of 4 or higher, the program would not be subject to adult-to-student ratios beyond what is required to maintain a Tier 4 or higher rating.
- Authorizes school districts to operate kindergarten or transitional kindergarten classes for different lengths of time during the school day, either at the same or a different school site, without having to seek a waiver from the State Board of Education to deliver a transitional kindergarten program that has different instructional minutes from kindergarten programs.

Retirement

Since Second Interim guidance was issued, the CalPERS Board adopted final 2017-18 employer contribution rates and revised projected out-year rates. The new adopted/projected rates are as follows:

	PERS Adopted	PERS Projected						
Fiscal Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Employer Rate	15.53%	18.10%	20.80%	23.80%	25.20%	26.10%	26.80%	27.30%

The May Revision included a proposed \$6 billion state contribution to the CALPERS fund, but while this contribution is intended to reduce the state's future contributions to PERS, it will have no impact on LEA obligations.

CalSTRS rate projections are unchanged (see below), but the STRS Board's adoption of a lower discount rate could lead to higher rates after 2020-21.

STRS Rates Per Legislation				
Fiscal Year	2017-18	2018-19	2019-20	2020-21
STRS Employer Rate	14.43%	16.28%	18.13%	19.10%

Proposition 39

The May Revision proposes a final budget appropriation for the five-year Clean Energy Jobs Act program approved by voters in 2012 with the passage of Prop. 39.

Source site: <http://www.energy.ca.gov/efficiency/proposition39/>

- Current law requires LEAs to spend or encumber Prop. 39 K-12 program allocations by the statutory deadline of **June 30, 2018**
- To ensure encumbrance, the last date to submit energy expenditure plans to the Energy Commission is **August 1, 2017**
- **Per CDE, no contribution needed to Resource 6230 due to the apportionments crossing fiscal years; a negative ending fund balance is allowable with explanation in the technical checks**
<http://www.cde.ca.gov/fg/ac/ac/sacsminutes110215.asp>

A revised 2016-17 entitlement schedule has been posted on the CDE Prop. 39 webpage at <http://www.cde.ca.gov/fg/aa/ca/prop39ccejja.asp>.

The Proposition 39: California Clean Energy Jobs Act, K-12 Program and Energy Conservation Assistance Act 2015-2016 Progress Report is now available. This is the Energy Commission's second progress report to the Citizens Oversight Board. The report covers the period from December 19, 2013, when the Proposition 39: California Clean Energy Jobs Act – Program Implementation Guidelines were approved, to June 30, 2016.

This report provides background on the Proposition 39: California Clean Energy Jobs Act K-12 Program and a summary of approved energy expenditure plans, completed projects, and projects soon to be completed, as reported by local educational agencies.

The report can be found here: <http://www.energy.ca.gov/2017publications/CEC-400-2017-001/CEC-400-2017-001-CMF.pdf>

LCFF Calculator Universal Assumptions					
Summary of Funding					
		2017-18		2018-19	2019-20
Target	\$	105,163,101	\$	107,208,072	\$ 109,702,380
Floor		99,666,719		102,526,501	105,875,276
Applied Formula: Target or Floor		FLOOR		FLOOR	FLOOR
Remaining Need after Gap (informational only)		3,079,623		1,332,843	1,013,800
Current Year Gap Funding		2,416,759		3,348,728	2,813,304
Total Phase-In Entitlement	\$	102,083,478	\$	105,875,229	\$ 108,688,580
Components of LCFF By Object Code					
		2017-18		2018-19	2019-20
8011 - State Aid	\$	58,176,166	\$	62,496,886	\$ 65,310,237
EPA (for LCFF Calculation purposes)		14,093,565		13,564,595	13,564,595
Local Revenue Sources:					
8021 to 8089 - Property Taxes		29,813,748		29,813,748	29,813,748
Property Taxes net of in-lieu		29,813,748		29,813,748	29,813,748
TOTAL FUNDING	\$	102,083,478	\$	105,875,229	\$ 108,688,580
Basid Aid Status		Non-Basic Aid		Non-Basic Aid	Non-Basic Aid
Total Phase-In Entitlement	\$	102,083,478	\$	105,875,229	\$ 108,688,580
8012 - EPA Receipts (for budget & cashflow)	\$	14,093,565	\$	13,564,595	\$ 13,564,595
Summary of Student Population					
		2017-18		2018-19	2019-20
Unduplicated Pupil Population					
Agency Unduplicated Pupil Count		7,323.00		7,359.00	7,359.00
COE Unduplicated Pupil Count		2.00		2.00	2.00
Total Unduplicated pupil Count		7,325.00		7,361.00	7,361.00
Rolling %, Supplemental Grant		60.4700%		59.4000%	59.4300%
Rolling %, Concentration Grant		60.4700%		59.4000%	59.4300%
FUNDED ADA					
Adjusted Base Grant ADA		Current Year		Current Year	Current Year
Grades TK-3		5,293.14		5,318.90	5,318.90
Grades 4-6		4,012.85		4,032.38	4,032.38
Grades 7-8		2,473.99		2,486.03	2,486.03
Grades 9-12		-		-	-
Total Adjusted Base Grant ADA		11,779.98		11,837.31	11,837.31
Total Funded ADA		11779.98		11837.31	11837.31
ACTUAL ADA (Current Year Only)					
Grades TK-3		5,293.14		5,318.90	5,318.90
Grades 4-6		4,012.85		4,032.38	4,032.38
Grades 7-8		2,473.99		2,486.03	2,486.03
Grades 9-12		-		-	-
Total Actual ADA		11,779.98		11,837.31	11,837.31
Funded Difference (Funded ADA less Actual ADA)		-		-	-
Minimum Prop					
		2017-18		2018-19	2019-20
Current year estimated supplemental and concentrati	\$	13,335,734	\$	12,997,688	\$ 13,322,933
Current year Minimum Proportionality Percentage (M		15.35%		14.29%	14.25%

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		99,473,055.00	553,422.00	100,026,477.00	102,083,479.00	553,422.00	102,636,901.00	2.6%
2) Federal Revenue	8100-8299		117,759.88	6,818,200.31	6,935,960.19	2.00	5,899,591.00	5,899,593.00	-14.9%
3) Other State Revenue	8300-8599		4,601,523.95	8,004,367.33	12,605,891.28	1,983,804.02	6,940,239.49	8,924,043.51	-29.2%
4) Other Local Revenue	8600-8799		1,334,584.59	6,955,226.36	8,289,810.95	343,606.00	6,543,283.97	6,886,889.97	-16.9%
5) TOTAL, REVENUES			105,526,923.42	22,331,216.00	127,858,139.42	104,410,891.02	19,936,536.46	124,347,427.48	-2.7%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		47,304,398.57	12,500,296.85	59,804,695.42	47,131,443.98	10,890,073.73	58,021,517.71	-3.0%
2) Classified Salaries	2000-2999		13,351,654.16	7,921,150.50	21,272,804.66	13,886,209.34	7,049,671.81	20,935,881.15	-1.6%
3) Employee Benefits	3000-3999		17,974,519.74	11,381,969.33	29,356,489.07	19,731,027.85	11,298,166.67	31,029,194.52	5.7%
4) Books and Supplies	4000-4999		4,566,553.22	2,569,743.10	7,136,296.32	3,836,348.93	2,226,643.21	6,062,992.14	-15.0%
5) Services and Other Operating Expenditures	5000-5999		5,930,535.49	2,868,321.81	8,798,857.30	5,127,985.91	1,829,381.28	6,957,367.19	-20.9%
6) Capital Outlay	6000-6999		546,120.46	3,277,988.53	3,824,108.99	264,980.70	1,561,092.20	1,826,072.90	-52.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		656,198.31	0.00	656,198.31	485,385.14	119,444.86	604,830.00	-7.8%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(405,762.58)	177,381.88	(228,380.70)	(408,759.77)	173,095.71	(235,664.06)	3.2%
9) TOTAL, EXPENDITURES			89,924,217.37	40,696,852.00	130,621,069.37	90,054,622.08	35,147,569.47	125,202,191.55	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,602,706.05	(18,365,636.00)	(2,762,929.95)	14,356,268.94	(15,211,033.01)	(854,764.07)	-69.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		72,500.00	0.00	72,500.00	72,500.00	0.00	72,500.00	0.0%
b) Transfers Out	7600-7629		97,162.00	0.00	97,162.00	333,901.13	0.00	333,901.13	243.7%
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		(16,141,249.47)	16,141,249.47	0.00	(15,211,033.02)	15,211,033.02	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,165,911.47)	16,141,249.47	(24,662.00)	(15,472,434.15)	15,211,033.02	(261,401.13)	959.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(563,205.42)	(2,224,386.53)	(2,787,591.95)	(1,116,165.21)	0.01	(1,116,165.20)	-60.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,593,406.63	2,224,386.53	8,817,793.16	6,030,201.21	0.00	6,030,201.21	-31.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,593,406.63	2,224,386.53	8,817,793.16	6,030,201.21	0.00	6,030,201.21	-31.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,593,406.63	2,224,386.53	8,817,793.16	6,030,201.21	0.00	6,030,201.21	-31.6%
2) Ending Balance, June 30 (E + F1e)			6,030,201.21	0.00	6,030,201.21	4,914,036.00	0.01	4,914,036.01	-18.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	43,650.00	0.00	43,650.00	43,650.00	0.00	43,650.00	0.0%
Stores		9712	149,158.00	0.00	149,158.00	149,158.00	0.00	149,158.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.01	0.01	New
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	1,915,846.27	0.00	1,915,846.27	955,145.22	0.00	955,145.22	-50.1%
Reserve for Unanticipated Special Ed E	0000	9780				800,000.00		800,000.00	
Additional Board Reserve	0000	9780				155,145.22		155,145.22	
Additional Board Reserve	0000	9780	1,915,846.27		1,915,846.27				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,921,546.94	0.00	3,921,546.94	3,766,082.78	0.00	3,766,082.78	-4.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

			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							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	54,485,978.00	0.00	54,485,978.00	58,176,166.00	0.00	58,176,166.00	6.8%
Education Protection Account State Aid - Current Year		8012	15,050,565.00	0.00	15,050,565.00	14,093,565.00	0.00	14,093,565.00	-6.4%
State Aid - Prior Years		8019	122,764.00	0.00	122,764.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	206,267.00	0.00	206,267.00	206,267.00	0.00	206,267.00	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	27,408,908.00	0.00	27,408,908.00	27,408,908.00	0.00	27,408,908.00	0.0%
Unsecured Roll Taxes		8042	891,622.00	0.00	891,622.00	891,622.00	0.00	891,622.00	0.0%
Prior Years' Taxes		8043	(11,447.00)	0.00	(11,447.00)	(11,447.00)	0.00	(11,447.00)	0.0%
Supplemental Taxes		8044	1,126,272.00	0.00	1,126,272.00	1,126,272.00	0.00	1,126,272.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(333,901.00)	0.00	(333,901.00)	(333,901.00)	0.00	(333,901.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	526,027.00	0.00	526,027.00	526,027.00	0.00	526,027.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			99,473,055.00	0.00	99,473,055.00	102,083,479.00	0.00	102,083,479.00	2.6%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers			0.00	553,422.00	553,422.00	0.00	553,422.00	553,422.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			99,473,055.00	553,422.00	100,026,477.00	102,083,479.00	553,422.00	102,636,901.00	2.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	3,707.22	0.00	3,707.22	0.00	0.00	0.00	-100.0%
Special Education Entitlement		8181	0.00	2,098,314.82	2,098,314.82	0.00	2,136,022.00	2,136,022.00	1.8%
Special Education Discretionary Grants		8182	0.00	705,261.10	705,261.10	0.00	706,093.00	706,093.00	0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	2.93	0.00	2.93	2.00	0.00	2.00	-31.7%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	25,472.00	25,472.00	0.00	26,033.00	26,033.00	2.2%
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		2,821,165.64	2,821,165.64		2,188,932.00	2,188,932.00	-22.4%
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		683,293.12	683,293.12		412,618.00	412,618.00	-39.6%
Title III, Part A, Immigrant Education Program	4201	8290		31,914.12	31,914.12		23,262.00	23,262.00	-27.1%

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)	
Title III, Part A, English Learner Program	4203	8290		258,224.51	258,224.51		213,631.00	213,631.00	-17.3%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	114,049.73	194,555.00	308,604.73	0.00	193,000.00	193,000.00	-37.5%
TOTAL, FEDERAL REVENUE			117,759.88	6,818,200.31	6,935,960.19	2.00	5,899,591.00	5,899,593.00	-14.9%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	836,683.00	836,683.00	0.00	836,684.00	836,684.00	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	2,842,114.00	0.00	2,842,114.00	334,756.62	0.00	334,756.62	-88.2%
Lottery - Unrestricted and Instructional Materials		8560	1,722,771.69	567,224.25	2,289,995.94	1,649,047.40	482,935.31	2,131,982.71	-6.9%
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		2,045,890.00	2,045,890.00		709,965.00	709,965.00	-65.3%
Career Technical Education Incentive									

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	36,638.26	4,554,570.08	4,591,208.34	0.00	4,910,655.18	4,910,655.18	7.0%
TOTAL, OTHER STATE REVENUE			4,601,523.95	8,004,367.33	12,605,891.28	1,983,804.02	6,940,239.49	8,924,043.51	-29.2%

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	21,127.20	21,127.20	0.00	21,127.20	21,127.20	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	4,381.86	0.00	4,381.86	2,851.00	0.00	2,851.00	-34.9%
Leases and Rentals		8650	87,180.50	0.00	87,180.50	0.00	0.00	0.00	-100.0%
Interest		8660	251,161.78	0.00	251,161.78	223,000.00	0.00	223,000.00	-11.2%
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	2,974.00	1,257,941.16	1,260,915.16	0.00	1,083,481.77	1,083,481.77	-14.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	23,901.75	0.00	23,901.75	20,355.00	0.00	20,355.00	-14.8%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			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							
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	964,984.70	56,600.00	1,021,584.70	97,400.00	0.00	97,400.00	-90.5%
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		5,619,558.00	5,619,558.00		5,438,675.00	5,438,675.00	-3.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,334,584.59	6,955,226.36	8,289,810.95	343,606.00	6,543,283.97	6,886,889.97	-16.9%
TOTAL, REVENUES			105,526,923.42	22,331,216.00	127,858,139.42	104,410,891.02	19,936,536.46	124,347,427.48	-2.7%

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	40,683,278.85	7,728,407.72	48,411,686.57	40,433,908.37	6,466,532.78	46,900,441.15	-3.1%
Certificated Pupil Support Salaries		1200	1,905,606.76	3,443,667.51	5,349,274.27	1,917,541.14	3,499,210.35	5,416,751.49	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,864,238.91	519,556.32	4,383,795.23	3,865,054.57	517,599.40	4,382,653.97	0.0%
Other Certificated Salaries		1900	851,274.05	808,665.30	1,659,939.35	914,939.90	406,731.20	1,321,671.10	-20.4%
TOTAL, CERTIFICATED SALARIES			47,304,398.57	12,500,296.85	59,804,695.42	47,131,443.98	10,890,073.73	58,021,517.71	-3.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	293,324.34	4,332,801.67	4,626,126.01	213,372.90	3,824,125.96	4,037,498.86	-12.7%
Classified Support Salaries		2200	4,925,309.15	2,231,669.35	7,156,978.50	5,051,519.98	2,233,062.12	7,284,582.10	1.8%
Classified Supervisors' and Administrators' Salaries		2300	1,004,948.03	314,897.84	1,319,845.87	1,026,888.36	309,233.75	1,336,122.11	1.2%
Clerical, Technical and Office Salaries		2400	5,986,536.32	221,369.06	6,207,905.38	6,199,255.74	224,185.51	6,423,441.25	3.5%
Other Classified Salaries		2900	1,141,536.32	820,412.58	1,961,948.90	1,395,172.36	459,064.47	1,854,236.83	-5.5%
TOTAL, CLASSIFIED SALARIES			13,351,654.16	7,921,150.50	21,272,804.66	13,886,209.34	7,049,671.81	20,935,881.15	-1.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,901,533.40	5,785,760.52	11,687,293.92	6,758,330.78	5,845,793.78	12,604,124.56	7.8%
PERS		3201-3202	1,634,031.13	993,349.87	2,627,381.00	2,007,285.93	1,123,980.26	3,131,266.19	19.2%
OASDI/Medicare/Alternative		3301-3302	1,687,998.48	790,946.25	2,478,944.73	1,636,208.05	713,320.43	2,349,528.48	-5.2%
Health and Welfare Benefits		3401-3402	6,368,757.68	2,990,187.19	9,358,944.87	6,580,590.06	2,845,073.87	9,425,663.93	0.7%
Unemployment Insurance		3501-3502	30,540.71	11,010.04	41,550.75	30,767.05	9,174.44	39,941.49	-3.9%
Workers' Compensation		3601-3602	946,610.81	328,238.48	1,274,849.29	1,082,762.95	318,097.11	1,400,860.06	9.9%
OPEB, Allocated		3701-3702	881,190.58	6,559.40	887,749.98	1,112,036.95	9,089.90	1,121,126.85	26.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	523,856.95	475,917.58	999,774.53	523,046.08	433,636.88	956,682.96	-4.3%
TOTAL, EMPLOYEE BENEFITS			17,974,519.74	11,381,969.33	29,356,489.07	19,731,027.85	11,298,166.67	31,029,194.52	5.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,420,786.26	595,395.58	2,016,181.84	637,782.58	505,176.31	1,142,958.89	-43.3%
Books and Other Reference Materials		4200	18,047.24	30,487.69	48,534.93	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	2,719,121.96	1,773,810.47	4,492,932.43	2,576,886.35	1,699,466.90	4,276,353.25	-4.8%

			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							
Noncapitalized Equipment		4400	408,597.76	170,049.36	578,647.12	621,680.00	22,000.00	643,680.00	11.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,566,553.22	2,569,743.10	7,136,296.32	3,836,348.93	2,226,643.21	6,062,992.14	-15.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	146,470.81	280,276.54	426,747.35	175,656.00	27,100.00	202,756.00	-52.5%
Dues and Memberships		5300	41,654.86	0.00	41,654.86	35,463.00	0.00	35,463.00	-14.9%
Insurance		5400 - 5450	567,546.00	0.00	567,546.00	658,896.00	0.00	658,896.00	16.1%
Operations and Housekeeping Services		5500	3,128,383.89	0.00	3,128,383.89	2,948,447.47	0.00	2,948,447.47	-5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	691,707.61	8,820.00	700,527.61	368,050.00	2,000.00	370,050.00	-47.2%
Transfers of Direct Costs		5710	(223,055.58)	223,055.58	0.00	(150,615.00)	150,615.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(590,395.46)	87.80	(590,307.66)	(533,787.88)	(55,000.00)	(588,787.88)	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	1,455,157.36	2,349,892.97	3,805,050.33	918,550.00	1,692,116.28	2,610,666.28	-31.4%
Communications		5900	713,066.00	6,188.92	719,254.92	707,326.32	12,550.00	719,876.32	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,930,535.49	2,868,321.81	8,798,857.30	5,127,985.91	1,829,381.28	6,957,367.19	-20.9%

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	273,625.58	983,153.49	1,256,779.07	0.00	671,127.20	671,127.20	-46.6%
Buildings and Improvements of Buildings		6200	39,020.00	2,216,400.23	2,255,420.23	0.00	709,965.00	709,965.00	-68.5%
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	218,761.25	78,434.81	297,196.06	264,980.70	180,000.00	444,980.70	49.7%
Equipment Replacement		6500	14,713.63	0.00	14,713.63	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			546,120.46	3,277,988.53	3,824,108.99	264,980.70	1,561,092.20	1,826,072.90	-52.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	32,120.19	0.00	32,120.19	15,728.88	3,720.57	19,449.45	-39.4%
Other Debt Service - Principal		7439	624,078.12	0.00	624,078.12	469,656.26	115,724.29	585,380.55	-6.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			656,198.31	0.00	656,198.31	485,385.14	119,444.86	604,830.00	-7.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(177,381.87)	177,381.88	0.01	(173,095.71)	173,095.71	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(228,380.71)	0.00	(228,380.71)	(235,664.06)	0.00	(235,664.06)	3.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(405,762.58)	177,381.88	(228,380.70)	(408,759.77)	173,095.71	(235,664.06)	3.2%
TOTAL, EXPENDITURES			89,924,217.37	40,696,852.00	130,621,069.37	90,054,622.08	35,147,569.47	125,202,191.55	-4.1%

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	72,500.00	0.00	72,500.00	72,500.00	0.00	72,500.00	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			72,500.00	0.00	72,500.00	72,500.00	0.00	72,500.00	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	97,162.00	0.00	97,162.00	333,901.13	0.00	333,901.13	243.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			97,162.00	0.00	97,162.00	333,901.13	0.00	333,901.13	243.7%
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%

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)	
(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	(16,141,249.47)	16,141,249.47	0.00	(15,211,033.02)	15,211,033.02	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			(16,141,249.47)	16,141,249.47	0.00	(15,211,033.02)	15,211,033.02	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,165,911.47)	16,141,249.47	(24,662.00)	(15,472,434.15)	15,211,033.02	(261,401.13)	959.9%

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	102,083,479.00	3.71%	105,875,229.00	2.66%	108,688,580.00
2. Federal Revenues	8100-8299	2.00	0.00%	2.00	0.00%	2.00
3. Other State Revenues	8300-8599	1,983,804.02	2.80%	2,039,329.00	0.00%	2,039,329.00
4. Other Local Revenues	8600-8799	343,606.00	26.38%	434,255.00	0.73%	437,430.00
5. Other Financing Sources						
a. Transfers In	8900-8929	72,500.00	0.00%	72,500.00	0.00%	72,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,211,033.02)	10.86%	(16,863,221.00)	8.72%	(18,332,870.00)
6. Total (Sum lines A1 thru A5c)		89,272,358.00	2.56%	91,558,094.00	1.47%	92,904,971.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				47,131,443.98		46,402,575.00
b. Step & Column Adjustment				659,840.22		649,636.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,388,709.20)		(1,012,809.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,131,443.98	-1.55%	46,402,575.00	-0.78%	46,039,402.00
2. Classified Salaries						
a. Base Salaries				13,886,209.34		14,011,119.00
b. Step & Column Adjustment				124,909.66		126,159.00
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	13,886,209.34	0.90%	14,011,119.00	0.90%	14,137,278.00
3. Employee Benefits	3000-3999	19,731,027.85	7.37%	21,184,873.00	7.34%	22,740,168.00
4. Books and Supplies	4000-4999	3,836,348.93	-13.56%	3,316,167.00	2.86%	3,411,009.00
5. Services and Other Operating Expenditures	5000-5999	5,127,985.91	-6.13%	4,813,401.00	3.27%	4,970,638.00
6. Capital Outlay	6000-6999	264,980.70	3.19%	273,434.00	2.86%	281,254.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	485,385.14	0.00%	485,385.00	0.00%	485,385.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(408,759.77)	3.19%	(421,799.00)	2.86%	(433,863.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	333,901.13	149.74%	833,901.00	0.00%	833,901.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		90,388,523.21	0.56%	90,899,056.00	1.72%	92,465,172.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,116,165.21)		659,038.00		439,799.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,030,201.21		4,914,036.00		5,573,074.00
2. Ending Fund Balance (Sum lines C and D1)		4,914,036.00		5,573,074.00		6,012,873.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	192,808.00		192,808.00		192,808.00
b. Restricted	9740					
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	955,145.22		1,572,790.00		1,917,554.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,766,082.78		3,807,476.00		3,902,511.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,914,036.00		5,573,074.00		6,012,873.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,766,082.78		3,807,476.00		3,902,511.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	2,022,733.78		2,047,395.78		2,072,057.78
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,788,816.56		5,854,871.78		5,974,568.78
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.						
Certificated Salaries have been reduced to recognize the retirements of approx 20 fte. The savings is estimated at approximatey \$50K each. Additionally certificated salaries have been reduced for 3 certificated FTE funded by Educator Effectiveness grant in the amount of \$375,900.						

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	553,422.00	0.00%	553,422.00	0.00%	553,422.00
2. Federal Revenues	8100-8299	5,899,591.00	0.00%	5,899,591.00	0.00%	5,899,591.00
3. Other State Revenues	8300-8599	6,940,239.49	-12.97%	6,040,370.00	2.19%	6,172,441.00
4. Other Local Revenues	8600-8799	6,543,283.97	1.79%	6,660,215.00	0.00%	6,660,215.00
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	15,211,033.02	10.86%	16,863,221.00	8.72%	18,332,870.00
6. Total (Sum lines A1 thru A5c)		35,147,569.48	2.47%	36,016,819.00	4.45%	37,618,539.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,890,073.73		11,036,840.00
b. Step & Column Adjustment				146,766.27		148,822.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,890,073.73	1.35%	11,036,840.00	1.35%	11,185,662.00
2. Classified Salaries						
a. Base Salaries				7,049,671.81		7,115,578.00
b. Step & Column Adjustment				65,906.19		66,565.00
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	7,049,671.81	0.93%	7,115,578.00	0.94%	7,182,143.00
3. Employee Benefits	3000-3999	11,298,166.67	10.59%	12,494,863.00	9.92%	13,733,778.00
4. Books and Supplies	4000-4999	2,226,643.21	3.68%	2,308,509.00	2.86%	2,374,533.00
5. Services and Other Operating Expenditures	5000-5999	1,829,381.28	3.02%	1,884,688.00	2.71%	1,935,856.00
6. Capital Outlay	6000-6999	1,561,092.20	-43.74%	878,278.00	2.86%	903,397.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	119,444.86	0.00%	119,445.00	0.00%	119,445.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	173,095.71	3.19%	178,618.00	2.86%	183,725.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		35,147,569.47	2.47%	36,016,819.00	4.45%	37,618,539.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.01		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.01		0.01
2. Ending Fund Balance (Sum lines C and D1)		0.01		0.01		0.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.01		0.01		0.01
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.01		0.01		0.01

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.						

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	102,636,901.00	3.69%	106,428,651.00	2.64%	109,242,002.00
2. Federal Revenues	8100-8299	5,899,593.00	0.00%	5,899,593.00	0.00%	5,899,593.00
3. Other State Revenues	8300-8599	8,924,043.51	-9.46%	8,079,699.00	1.63%	8,211,770.00
4. Other Local Revenues	8600-8799	6,886,889.97	3.01%	7,094,470.00	0.04%	7,097,645.00
5. Other Financing Sources						
a. Transfers In	8900-8929	72,500.00	0.00%	72,500.00	0.00%	72,500.00
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)		124,419,927.48	2.54%	127,574,913.00	2.31%	130,523,510.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				58,021,517.71		57,439,415.00
b. Step & Column Adjustment				806,606.49		798,458.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,388,709.20)		(1,012,809.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,021,517.71	-1.00%	57,439,415.00	-0.37%	57,225,064.00
2. Classified Salaries						
a. Base Salaries				20,935,881.15		21,126,697.00
b. Step & Column Adjustment				190,815.85		192,724.00
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	20,935,881.15	0.91%	21,126,697.00	0.91%	21,319,421.00
3. Employee Benefits	3000-3999	31,029,194.52	8.54%	33,679,736.00	8.30%	36,473,946.00
4. Books and Supplies	4000-4999	6,062,992.14	-7.23%	5,624,676.00	2.86%	5,785,542.00
5. Services and Other Operating Expenditures	5000-5999	6,957,367.19	-3.73%	6,698,089.00	3.11%	6,906,494.00
6. Capital Outlay	6000-6999	1,826,072.90	-36.93%	1,151,712.00	2.86%	1,184,651.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	604,830.00	0.00%	604,830.00	0.00%	604,830.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(235,664.06)	3.19%	(243,181.00)	2.86%	(250,138.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	333,901.13	149.74%	833,901.00	0.00%	833,901.00
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)		125,536,092.68	1.10%	126,915,875.00	2.50%	130,083,711.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,116,165.20)		659,038.00		439,799.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,030,201.21		4,914,036.01		5,573,074.01
2. Ending Fund Balance (Sum lines C and D1)		4,914,036.01		5,573,074.01		6,012,873.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	192,808.00		192,808.00		192,808.00
b. Restricted	9740	0.01		0.01		0.01
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	955,145.22		1,572,790.00		1,917,554.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,766,082.78		3,807,476.00		3,902,511.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,914,036.01		5,573,074.01		6,012,873.01

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	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,766,082.78		3,807,476.00		3,902,511.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,022,733.78		2,047,395.78		2,072,057.78
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,788,816.56		5,854,871.78		5,974,568.78
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.61%		4.61%		4.59%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		11,777.66		11,834.99		11,834.99
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		125,536,092.68		126,915,875.00		130,083,711.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		125,536,092.68		126,915,875.00		130,083,711.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,766,082.78		3,807,476.25		3,902,511.33
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,766,082.78		3,807,476.25		3,902,511.33
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	11,565	11,627		
Charter School				
Total ADA	11,565	11,627	N/A	Met
Second Prior Year (2015-16)				
District Regular	11,629	11,697		
Charter School				
Total ADA	11,629	11,697	N/A	Met
First Prior Year (2016-17)				
District Regular	11,735	11,736		
Charter School		0		
Total ADA	11,735	11,736	N/A	Met
Budget Year (2017-18)				
District Regular	11,778			
Charter School	0			
Total ADA	11,778			

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	12,028	12,144		
Charter School				
Total Enrollment	12,028	12,144	N/A	Met
Second Prior Year (2015-16)				
District Regular	12,144	12,197		
Charter School				
Total Enrollment	12,144	12,197	N/A	Met
First Prior Year (2016-17)				
District Regular	12,269	12,280		
Charter School				
Total Enrollment	12,269	12,280	N/A	Met
Budget Year (2017-18)				
District Regular	12,326			
Charter School				
Total Enrollment	12,326			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	11,627	12,144	
Charter School		0	
Total ADA/Enrollment	11,627	12,144	95.7%
Second Prior Year (2015-16)			
District Regular	11,697	12,197	
Charter School			
Total ADA/Enrollment	11,697	12,197	95.9%
First Prior Year (2016-17)			
District Regular	11,736	12,280	
Charter School	0		
Total ADA/Enrollment	11,736	12,280	95.6%
Historical Average Ratio:			95.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.2%

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	11,778	12,326		
Charter School	0			
Total ADA/Enrollment	11,778	12,326	95.6%	Met
1st Subsequent Year (2018-19)				
District Regular	11,837	12,386		
Charter School				
Total ADA/Enrollment	11,837	12,386	95.6%	Met
2nd Subsequent Year (2019-20)				
District Regular	11,837	12,386		
Charter School				
Total ADA/Enrollment	11,837	12,386	95.6%	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)* and its economic recovery target payment, plus or minus one percent.

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)		105,163,101.00	107,208,072.00	109,702,380.00

		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)	11,737.92	11,779.98	11,837.00	11,837.00
b.	Prior Year ADA (Funded)		11,737.92	11,779.98	11,837.00
c.	Difference (Step 1a minus Step 1b)		42.06	57.02	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.36%	0.48%	0.00%

		Prior Year LCFF Funding	COLA percentage (if district is at target)	COLA amount (proxy for purposes of this criterion)	Gap Funding (if district is not at target)	Economic Recovery Target Funding (current year increment)	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	Percent Change Due to Funding Level (Step 2e divided by Step 2a)
Step 2 - Change in Funding Level								
a.	Prior Year LCFF Funding	103,921,274.00						
b1.	COLA percentage (if district is at target)		Not Applicable					
b2.	COLA amount (proxy for purposes of this criterion)	0.00		0.00				
c.	Gap Funding (if district is not at target)	2,416,759.00		3,348,728.00				
d.	Economic Recovery Target Funding (current year increment)							
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	2,416,759.00		3,348,728.00				
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)	2.33%		3.18%				2.62%

		2.69%	3.66%	2.62%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.69% to 3.69%	2.66% to 4.66%	1.62% to 3.62%

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)	29,813,748.00	29,813,748.00		
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)	99,350,291.00	102,083,479.00	105,875,229.00	108,688,580.00
District's Projected Change in LCFF Revenue:		2.75%	3.71%	2.66%
LCFF Revenue Standard:		1.69% to 3.69%	2.66% to 4.66%	1.62% to 3.62%
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)	66,852,344.59	77,167,931.27	86.6%
Second Prior Year (2015-16)	77,094,714.80	92,503,862.45	83.3%
First Prior Year (2016-17)	78,630,572.47	89,924,217.37	87.4%
	Historical Average Ratio:		85.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	3.0%	3.0%	3.0%
	82.8% to 88.8%	82.8% to 88.8%	82.8% to 88.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	80,748,681.17	90,054,622.08	89.7%	Not Met
1st Subsequent Year (2018-19)	81,598,567.00	90,065,155.00	90.6%	Not Met
2nd Subsequent Year (2019-20)	82,916,848.00	91,631,271.00	90.5%	Not 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 NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Changes due to a recent salary settlement increased staffing costs however the District has a large percentage of staff at the high end of the salary schedule that will be retiring over the next 3 years. These high cost staff will be replaced with less expensive staff which will bring the ratio down.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.69%	3.66%	2.62%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.31% to 12.69%	-6.34% to 13.66%	-7.38% to 12.62%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.31% to 7.69%	-1.34% to 8.66%	-2.38% to 7.62%

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)	6,935,960.19		
Budget Year (2017-18)	5,899,593.00	-14.94%	Yes
1st Subsequent Year (2018-19)	5,899,593.00	0.00%	No
2nd Subsequent Year (2019-20)	5,899,593.00	0.00%	No

Explanation:
(required if Yes)

Fiscal year 2016-17 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2017-18.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	12,605,891.28		
Budget Year (2017-18)	8,924,043.51	-29.21%	Yes
1st Subsequent Year (2018-19)	8,079,699.00	-9.46%	Yes
2nd Subsequent Year (2019-20)	8,211,770.00	1.63%	No

Explanation:
(required if Yes)

Fiscal year 2016-17 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2017-18. Fiscal year 2017-18 includes one time funding for Prop 39 and Educator Effectiveness Funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	8,289,810.95		
Budget Year (2017-18)	6,886,889.97	-16.92%	Yes
1st Subsequent Year (2018-19)	7,094,470.00	3.01%	No
2nd Subsequent Year (2019-20)	7,097,645.00	0.04%	No

Explanation:
(required if Yes)

Fiscal year 2016-17 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2017-18.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	7,136,296.32		
Budget Year (2017-18)	6,062,992.14	-15.04%	Yes
1st Subsequent Year (2018-19)	5,624,676.00	-7.23%	Yes
2nd Subsequent Year (2019-20)	5,785,542.00	2.86%	No

Explanation:
(required if Yes)

Fiscal year 2016-17 includes carryover, unused grants, and unearned revenue from the prior year. Additionally fiscal year 2016-17 includes one time mandate funding and textbook adoption expenditures. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2017-18. Fiscal year 2017-18 includes one time funding for Prop 39 and Educator Effectiveness Funds.

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

First Prior Year (2016-17)	8,798,857.30		
Budget Year (2017-18)	6,957,367.19	-20.93%	Yes
1st Subsequent Year (2018-19)	6,698,089.00	-3.73%	Yes
2nd Subsequent Year (2019-20)	6,906,494.00	3.11%	No

Explanation:
(required if Yes)

Fiscal year 2016-17 includes carryover, unused grants, and unearned revenue from the prior year. Additionally fiscal year 2016-17 includes one time mandate funding and textbook adoption expenditures The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2017-18. Fiscal year 2017-18 includes one time funding for Prop 39 and Educator Effectiveness Funds

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)	27,831,662.42		
Budget Year (2017-18)	21,710,526.48	-21.99%	Not Met
1st Subsequent Year (2018-19)	21,073,762.00	-2.93%	Met
2nd Subsequent Year (2019-20)	21,209,008.00	0.64%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	15,935,153.62		
Budget Year (2017-18)	13,020,359.33	-18.29%	Not Met
1st Subsequent Year (2018-19)	12,322,765.00	-5.36%	Met
2nd Subsequent Year (2019-20)	12,692,036.00	3.00%	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)

Fiscal year 2016-17 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2017-18.

Explanation:

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

Fiscal year 2016-17 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2017-18. Fiscal year 2017-18 includes one time funding for Prop 39 and Educator Effectiveness Funds.

Explanation:

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

Fiscal year 2016-17 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2017-18.

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

Explanation:

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

Fiscal year 2016-17 includes carryover, unused grants, and unearned revenue from the prior year. Additionally fiscal year 2016-17 includes one time mandate funding and textbook adoption expenditures The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2017-18. Fiscal year 2017-18 includes one time funding for Prop 39 and Educator Effectiveness Funds.

Explanation:

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

Fiscal year 2016-17 includes carryover, unused grants, and unearned revenue from the prior year. Additionally fiscal year 2016-17 includes one time mandate funding and textbook adoption expenditures The budget year does not include any assumption for carryover, unused or unearned revenue and only includes projections for 2017-18. Fiscal year 2017-18 includes one time funding for Prop 39 and Educator Effectiveness Funds

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? Yes
 - Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	125,536,092.68	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	125,536,092.68			
		3,766,082.78	2,011,878.96	2,011,878.96
d. Required Minimum Contribution			2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
			2,510,721.85	2,510,721.85
			Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
e. OMMA/RMA Contribution			4,346,301.01	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:

- | | |
|--------------------------|---|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| <input type="checkbox"/> | 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)	4,285,205.38	5,559,082.96	5,903,486.72
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	292,939.51	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	4,578,144.89	5,559,082.96	5,903,486.72
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	103,350,012.98	120,597,905.86	130,718,231.37
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	103,350,012.98	120,597,905.86	130,718,231.37
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	4.4%	4.6%	4.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.5%	1.5%	1.5%

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)	(543,853.42)	77,325,316.23	0.7%	Met
Second Prior Year (2015-16)	722,352.30	93,318,964.42	N/A	Met
First Prior Year (2016-17)	(563,205.42)	90,021,379.37	0.6%	Met
Budget Year (2017-18) (Information only)	(1,116,165.21)	90,388,523.21		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

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)	5,504,120.44	6,414,907.75	N/A	Met
Second Prior Year (2015-16)	2,844,558.54	5,871,054.33	N/A	Met
First Prior Year (2016-17)	6,593,406.63	6,593,406.63	0.0%	Met
Budget Year (2017-18) (Information only)	6,030,201.21			

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.)	11,778	11,835	11,835
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):

No

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	125,536,092.68	126,915,875.00	130,083,711.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	125,536,092.68	126,915,875.00	130,083,711.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,766,082.78	3,807,476.25	3,902,511.33
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)	3,766,082.78	3,807,476.25	3,902,511.33

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,766,082.78	3,807,476.00	3,902,511.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	2,022,733.78	2,047,395.78	2,072,057.78
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)	5,788,816.56	5,854,871.78	5,974,568.78
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.61%	4.61%	4.59%
District's Reserve Standard (Section 10B, Line 7):	3,766,082.78	3,807,476.25	3,902,511.33
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)	(16,141,249.47)			
Budget Year (2017-18)	(15,211,033.02)	(930,216.45)	-5.8%	Met
1st Subsequent Year (2018-19)	(16,863,221.00)	1,652,187.98	10.9%	Not Met
2nd Subsequent Year (2019-20)	(18,332,870.00)	1,469,649.00	8.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	47,500.00			
Budget Year (2017-18)	72,500.00	25,000.00	52.6%	Not Met
1st Subsequent Year (2018-19)	72,500.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	72,500.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	97,162.00			
Budget Year (2017-18)	333,901.13	236,739.13	243.7%	Not Met
1st Subsequent Year (2018-19)	833,901.00	499,999.87	149.7%	Not Met
2nd Subsequent Year (2019-20)	833,901.00	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions have increased due to increases in STRS and PERS which are on-going. Additionally, 2017-18 includes restricted expenditures that are one time funding.

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

Explanation:
(required if NOT met)

On-going Classified Professional Development training funds of \$25,000 were added to the transfers in from Special Reserve, F17.

- 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)

Transfers out have increased to fund Prop 39 debt service payments in F40 however there is a reduction in electric utility costs in the unrestricted general F01 objects 5500 which offsets this increase.

- 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	5	FUND 01 OBJECTS 8XXX	FUND 01& OBJEXTS 74XX	1,087,367
Certificates of Participation				
General Obligation Bonds	10	FUND 51 - OBJECTS 8XXX	FUND 51 OBJECTS 74XX	40,357,821
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	FUND 01 - OBJECTS 8XXX	FUND 01 VARIOUS	863,615

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

BOA PROP 39 ENERGY PLAN	15	FUND 40 OBJECTS 8XXX	FUND 40 OBJECTS 74XX	12,530,837
TOTAL:				54,839,640

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	628,465	1,121,332	1,232,588	1,147,108
Certificates of Participation				
General Obligation Bonds	3,394,979	3,394,979	3,543,793	3,704,044
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	863,615			

Other Long-term Commitments (continued):

BOA PROP 39 ENERGY PLAN	505,284	1,010,568	1,010,568	1,010,568
Total Annual Payments:	5,392,343	5,526,879	5,786,949	5,861,720
Has total annual payment increased over prior year (2016-17)?	Yes	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)

The BOA Prop 39 Energy loan will be paid for with utility savings achieved through the installation of energy efficient lighting and hvac equipment.

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:

District paid benefits end at age 65 in all cases, except for 4 retired Superintendents currently receiving lifetime benefits under special board authorization. Retirees reimburse the District for costs beyond the standard plan provided to active employees.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

38,609,690.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

38,609,690.00

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

Actuarial

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

Jul 01, 2015

5. OPEB Contributions

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

2,914,584.00

2,914,584.00

2,914,584.00

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

1,180,506.31

1,177,183.00

1,236,042.00

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

1,180,506.31

1,177,183.00

1,236,042.00

- d. Number of retirees receiving OPEB benefits

137

137

137

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:

The District is a member of the San Diego County Office of Education Joint Powers Association Self Insurance Pool for Property and Liability Insurance and Workers Comp Insurance. The reserves and risk levels, funding approach and basis for valuation are determined by an actuary.

3. Self-Insurance Liabilities

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

0.00
0.00

4. Self-Insurance Contributions

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
2,059,756.00	2,073,829.00	2,092,887.00
2,059,756.00	2,073,829.00	2,092,887.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	634.0	615.0	615.0	615.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations are on-going for 2017-18

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

700,000

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)
Yes	Yes	Yes
5,654,111	5,936,817	6,233,657
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
806,606	798,458	801,151
1.4%	1.4%	1.4%

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	453.0	425.0	425.0	425.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

Negotiations are on-going for 2017-18

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

300,000

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)
Yes	Yes	Yes
5,065,298	5,318,563	5,584,491
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

No		

--

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
190,816	192,724	213,194
1.0%	1.0%	1.0%

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)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	61.0	61.0	61.0	61.0

**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 are on-going for 2017-18

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

85,000

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)
Yes	Yes	Yes
488,176	512,585	538,214
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
85,000	85,000	85,000
1.0%	1.0%	1.0%

**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)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 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?	<div>No</div>
A2. Is the system of personnel position control independent from the payroll system?	<div>Yes</div>
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)	<div>No</div>
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	<div>No</div>
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?	<div>No</div>
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<div>Yes</div>
A7. Is the district's financial system independent of the county office system?	<div>No</div>
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)	<div>No</div>
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div>No</div>

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

Comments:
(optional)

Item A6: District paid benefits end at age 65 in all cases with the exception of 4 retired Superintendents who are currently receiving lifetime benefits under special board authorization.

End of School District Budget Criteria and Standards Review

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	42,929.09	31,060.75	-27.6%
3) Other State Revenue		8300-8599	576,221.32	616,909.25	7.1%
4) Other Local Revenue		8600-8799	254.00	804.70	216.8%
5) TOTAL, REVENUES			619,404.41	648,774.70	4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	287,213.29	278,628.89	-3.0%
2) Classified Salaries		2000-2999	167,823.81	190,883.34	13.7%
3) Employee Benefits		3000-3999	134,842.99	147,917.76	9.7%
4) Books and Supplies		4000-4999	11,763.49	5,791.95	-50.8%
5) Services and Other Operating Expenditures		5000-5999	5,647.66	5,605.00	-0.8%
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	11,859.17	19,143.06	61.4%
9) TOTAL, EXPENDITURES			619,150.41	647,970.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			254.00	804.70	216.8%
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)			254.00	804.70	216.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,913.10	35,167.10	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,913.10	35,167.10	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,913.10	35,167.10	0.7%
2) Ending Balance, June 30 (E + F1e)			35,167.10	35,971.80	2.3%
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	35,167.10	35,971.80	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	42,929.09	31,060.75	-27.6%
TOTAL, FEDERAL REVENUE			42,929.09	31,060.75	-27.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	573,721.32	614,409.25	7.1%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	0.0%
TOTAL, OTHER STATE REVENUE			576,221.32	616,909.25	7.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	254.00	804.70	216.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			254.00	804.70	216.8%
TOTAL, REVENUES			619,404.41	648,774.70	4.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	189,048.74	176,816.25	-6.5%
Certificated Pupil Support Salaries		1200	405.10	508.80	25.6%
Certificated Supervisors' and Administrators' Salaries		1300	97,759.45	101,303.84	3.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			287,213.29	278,628.89	-3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	128,923.03	151,931.96	17.8%
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	38,887.35	38,951.38	0.2%
Other Classified Salaries		2900	13.43	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			167,823.81	190,883.34	13.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	35,840.34	40,206.14	12.2%
PERS		3201-3202	6,720.58	9,561.95	42.3%
OASDI/Medicare/Alternative		3301-3302	16,571.61	17,313.10	4.5%
Health and Welfare Benefits		3401-3402	66,651.35	70,555.97	5.9%
Unemployment Insurance		3501-3502	229.40	235.60	2.7%
Workers' Compensation		3601-3602	7,130.35	8,357.32	17.2%
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	1,699.36	1,687.68	-0.7%
TOTAL, EMPLOYEE BENEFITS			134,842.99	147,917.76	9.7%
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	11,763.49	5,791.95	-50.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,763.49	5,791.95	-50.8%

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	150.00	150.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,876.66	2,855.00	-0.8%
Professional/Consulting Services and Operating Expenditures		5800	1,621.00	1,600.00	-1.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,647.66	5,605.00	-0.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,859.17	19,143.06	61.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,859.17	19,143.06	61.4%
TOTAL, EXPENDITURES			619,150.41	647,970.00	4.7%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	42,929.09	31,060.75	-27.6%
3) Other State Revenue		8300-8599	576,221.32	616,909.25	7.1%
4) Other Local Revenue		8600-8799	254.00	804.70	216.8%
5) TOTAL, REVENUES			619,404.41	648,774.70	4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		431,263.95	444,939.93	3.2%
2) Instruction - Related Services	2000-2999		174,559.12	182,288.10	4.4%
3) Pupil Services	3000-3999		468.17	598.91	27.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		11,859.17	19,143.06	61.4%
8) Plant Services	8000-8999		1,000.00	1,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			619,150.41	647,970.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			254.00	804.70	216.8%
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	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			254.00	804.70	216.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,913.10	35,167.10	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,913.10	35,167.10	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,913.10	35,167.10	0.7%
2) Ending Balance, June 30 (E + F1e)			35,167.10	35,971.80	2.3%
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	35,167.10	35,971.80	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	35,167.10	35,971.80
Total, Restricted Balance		35,167.10	35,971.80

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	4,786,653.00	4,599,263.24	-3.9%
3) Other State Revenue		8300-8599	337,240.00	303,478.54	-10.0%
4) Other Local Revenue		8600-8799	932,270.00	1,168,568.18	25.3%
5) TOTAL, REVENUES			6,056,163.00	6,071,309.96	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,361,073.95	2,350,111.47	-0.5%
3) Employee Benefits		3000-3999	1,030,378.93	1,094,898.70	6.3%
4) Books and Supplies		4000-4999	2,685,283.93	2,690,000.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	31,523.11	64,150.00	103.5%
6) Capital Outlay		6000-6999	57,661.84	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	216,521.54	216,521.00	0.0%
9) TOTAL, EXPENDITURES			6,382,443.30	6,415,681.17	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(326,280.30)	(344,371.21)	5.5%
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)			(326,280.30)	(344,371.21)	5.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,313,735.00	987,454.70	-24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,313,735.00	987,454.70	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,313,735.00	987,454.70	-24.8%
2) Ending Balance, June 30 (E + F1e)			987,454.70	643,083.49	-34.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	78,756.00	78,756.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	908,698.70	564,327.49	-37.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,786,653.00	4,599,263.24	-3.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,786,653.00	4,599,263.24	-3.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	337,240.00	303,478.54	-10.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			337,240.00	303,478.54	-10.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	927,000.00	1,164,073.27	25.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,820.00	4,494.91	-6.7%
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	450.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			932,270.00	1,168,568.18	25.3%
TOTAL, REVENUES			6,056,163.00	6,071,309.96	0.3%

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	2,127,418.69	2,100,021.97	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	176,565.54	181,896.00	3.0%
Clerical, Technical and Office Salaries		2400	57,089.72	68,193.50	19.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,361,073.95	2,350,111.47	-0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	281,659.51	319,319.27	13.4%
OASDI/Medicare/Alternative		3301-3302	182,471.55	184,375.72	1.0%
Health and Welfare Benefits		3401-3402	395,609.05	414,993.67	4.9%
Unemployment Insurance		3501-3502	1,218.80	1,223.56	0.4%
Workers' Compensation		3601-3602	38,870.16	41,683.18	7.2%
OPEB, Allocated		3701-3702	33,118.95	36,359.59	9.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	97,430.91	96,943.71	-0.5%
TOTAL, EMPLOYEE BENEFITS			1,030,378.93	1,094,898.70	6.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	235,104.79	196,000.00	-16.6%
Noncapitalized Equipment		4400	45,261.70	44,000.00	-2.8%
Food		4700	2,404,917.44	2,450,000.00	1.9%
TOTAL, BOOKS AND SUPPLIES			2,685,283.93	2,690,000.00	0.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,221.51	3,200.00	-0.7%
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	1,237.00	1,250.00	1.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,519.20	29,700.00	438.1%
Professional/Consulting Services and Operating Expenditures		5800	21,545.40	30,000.00	39.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,523.11	64,150.00	103.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	57,661.84	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			57,661.84	0.00	-100.0%
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	216,521.54	216,521.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			216,521.54	216,521.00	0.0%
TOTAL, EXPENDITURES			6,382,443.30	6,415,681.17	0.5%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,786,653.00	4,599,263.24	-3.9%
3) Other State Revenue		8300-8599	337,240.00	303,478.54	-10.0%
4) Other Local Revenue		8600-8799	932,270.00	1,168,568.18	25.3%
5) TOTAL, REVENUES			6,056,163.00	6,071,309.96	0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,159,865.60	6,193,056.21	0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		6,056.16	6,103.96	0.8%
7) General Administration	7000-7999		216,521.54	216,521.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,382,443.30	6,415,681.17	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(326,280.30)	(344,371.21)	5.5%
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	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(326,280.30)	(344,371.21)	5.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,313,735.00	987,454.70	-24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,313,735.00	987,454.70	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,313,735.00	987,454.70	-24.8%
2) Ending Balance, June 30 (E + F1e)			987,454.70	643,083.49	-34.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	78,756.00	78,756.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	908,698.70	564,327.49	-37.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	475,825.74	90,969.12
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	203,837.98	228,877.80
9010	Other Restricted Local	229,034.98	244,480.57
Total, Restricted Balance		908,698.70	564,327.49

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	16,132.00	16,132.00	0.0%
5) TOTAL, REVENUES			16,132.00	16,132.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,132.00	16,132.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	97,162.00	97,162.00	0.0%
b) Transfers Out		7600-7629	72,500.00	72,500.00	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			24,662.00	24,662.00	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)			40,794.00	40,794.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,941,145.78	1,981,939.78	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,941,145.78	1,981,939.78	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,941,145.78	1,981,939.78	2.1%
2) Ending Balance, June 30 (E + F1e)			1,981,939.78	2,022,733.78	2.1%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,981,939.78	2,022,733.78	2.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

			2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Description	Resource Codes	Object Codes			
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,132.00	16,132.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,132.00	16,132.00	0.0%
TOTAL, REVENUES			16,132.00	16,132.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	97,162.00	97,162.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			97,162.00	97,162.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	72,500.00	72,500.00	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			72,500.00	72,500.00	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)			24,662.00	24,662.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,132.00	16,132.00	0.0%
5) TOTAL, REVENUES			16,132.00	16,132.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,132.00	16,132.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	97,162.00	97,162.00	0.0%
b) Transfers Out		7600-7629	72,500.00	72,500.00	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			24,662.00	24,662.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,794.00	40,794.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,941,145.78	1,981,939.78	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,941,145.78	1,981,939.78	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,941,145.78	1,981,939.78	2.1%
2) Ending Balance, June 30 (E + F1e)			1,981,939.78	2,022,733.78	2.1%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,981,939.78	2,022,733.78	2.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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	201,446.05	187,564.13	-6.9%
5) TOTAL, REVENUES			201,446.05	187,564.13	-6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,731.58	6,919.62	-35.5%
6) Capital Outlay		6000-6999	340,714.47	179,665.00	-47.3%
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			351,446.05	186,584.62	-46.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(150,000.00)	979.51	-100.7%
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)			(150,000.00)	979.51	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	150,040.86	40.86	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,040.86	40.86	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			150,040.86	40.86	-100.0%
2) Ending Balance, June 30 (E + F1e)			40.86	1,020.37	2397.2%
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	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	40.86	1,020.37	2397.2%
Capital Improvements	0000	9780		1,020.37	
Reserved for Capital Improvements	0000	9780	40.86		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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	3,490.00	979.51	-71.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	197,956.05	186,584.62	-5.7%
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			201,446.05	187,564.13	-6.9%
TOTAL, REVENUES			201,446.05	187,564.13	-6.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	6,919.62	6,919.62	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,811.96	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,731.58	6,919.62	-35.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	277,794.47	179,665.00	-35.3%
Buildings and Improvements of Buildings		6200	62,920.00	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			340,714.47	179,665.00	-47.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			351,446.05	186,584.62	-46.9%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,446.05	187,564.13	-6.9%
5) TOTAL, REVENUES			201,446.05	187,564.13	-6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,919.62	6,919.62	0.0%
8) Plant Services	8000-8999		344,526.43	179,665.00	-47.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			351,446.05	186,584.62	-46.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(150,000.00)	979.51	-100.7%
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	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(150,000.00)	979.51	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	150,040.86	40.86	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,040.86	40.86	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			150,040.86	40.86	-100.0%
2) Ending Balance, June 30 (E + F1e)			40.86	1,020.37	2397.2%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	40.86	1,020.37	2397.2%
Capital Improvements	0000	9780		1,020.37	
Reserved for Capital Improvements	0000	9780	40.86		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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	174,918.00	174,918.00	0.0%
5) TOTAL, REVENUES			174,918.00	174,918.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	12,391,328.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	505,284.13	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,391,328.00	505,284.13	-95.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,216,410.00)	(330,366.13)	-97.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	236,739.13	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	12,217,310.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,217,310.00	236,739.13	-98.1%

Description			2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Resource Codes	Object Codes				
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			900.00	(93,627.00)	-10503.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		93,627.30	94,527.30	1.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,627.30	94,527.30	1.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,627.30	94,527.30	1.0%
2) Ending Balance, June 30 (E + F1e)			94,527.30	900.30	-99.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		94,527.30	900.30	-99.0%
Reserve for Capital Improvements	0000	9780		900.30	
Capital Improvements	0000	9780	94,527.30		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
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	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	174,018.00	174,018.00	0.0%
Interest		8660	900.00	900.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			174,918.00	174,918.00	0.0%
TOTAL, REVENUES			174,918.00	174,918.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	174,018.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	12,217,310.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			12,391,328.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	159,768.18	New
Other Debt Service - Principal		7439	0.00	345,515.95	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	505,284.13	New
TOTAL, EXPENDITURES			12,391,328.00	505,284.13	-95.9%

			2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Description	Resource Codes	Object Codes			
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	236,739.13	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	236,739.13	New
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	12,217,310.00	0.00	-100.0%
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			12,217,310.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,217,310.00	236,739.13	-98.1%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	174,918.00	174,918.00	0.0%
5) TOTAL, REVENUES			174,918.00	174,918.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,391,328.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	505,284.13	New
10) TOTAL, EXPENDITURES			12,391,328.00	505,284.13	-95.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,216,410.00)	(330,366.13)	-97.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	236,739.13	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	12,217,310.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,217,310.00	236,739.13	-98.1%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			900.00	(93,627.00)	-10503.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,627.30	94,527.30	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,627.30	94,527.30	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,627.30	94,527.30	1.0%
2) Ending Balance, June 30 (E + F1e)			94,527.30	900.30	-99.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	94,527.30	900.30	-99.0%
Reserve for Capital Improvements	0000	9780		900.30	
Capital Improvements	0000	9780	94,527.30		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,801,196.00	3,801,196.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,801,196.00	3,801,196.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,801,196.00	3,801,196.00	0.0%
2) Ending Balance, June 30 (E + F1e)			3,801,196.00	3,801,196.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,801,196.00	3,801,196.00	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

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

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,801,196.00	3,801,196.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,801,196.00	3,801,196.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,801,196.00	3,801,196.00	0.0%
2) Ending Balance, June 30 (E + F1e)			3,801,196.00	3,801,196.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,801,196.00	3,801,196.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,926,355.26	5,317,563.93	7.9%
5) TOTAL, REVENUES			4,926,355.26	5,317,563.93	7.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	199,177.75	197,169.72	-1.0%
2) Classified Salaries		2000-2999	2,676,582.30	3,217,247.34	20.2%
3) Employee Benefits		3000-3999	691,350.88	1,434,222.88	107.5%
4) Books and Supplies		4000-4999	78,647.11	48,354.28	-38.5%
5) Services and Other Operating Expenses		5000-5999	644,812.94	616,113.26	-4.5%
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			4,290,570.98	5,513,107.48	28.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			635,784.28	(195,543.55)	-130.8%
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 NET POSITION (C + D4)			635,784.28	(195,543.55)	-130.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	297,923.62	933,707.90	213.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			297,923.62	933,707.90	213.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			297,923.62	933,707.90	213.4%
2) Ending Net Position, June 30 (E + F1e)			933,707.90	738,164.35	-20.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	933,707.90	738,164.35	-20.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,015.00	4,250.00	5.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	4,917,527.01	5,313,313.93	8.0%
Other Local Revenue					
All Other Local Revenue		8699	4,813.25	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			4,926,355.26	5,317,563.93	7.9%
TOTAL, REVENUES			4,926,355.26	5,317,563.93	7.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	51,314.38	51,640.36	0.6%
Certificated Pupil Support Salaries		1200	5,677.57	2,512.20	-55.8%
Certificated Supervisors' and Administrators' Salaries		1300	142,185.80	143,017.16	0.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			199,177.75	197,169.72	-1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	123,495.37	139,087.41	12.6%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	249,689.74	263,602.90	5.6%
Clerical, Technical and Office Salaries		2400	240,590.82	242,135.95	0.6%
Other Classified Salaries		2900	2,062,806.37	2,572,421.08	24.7%
TOTAL, CLASSIFIED SALARIES			2,676,582.30	3,217,247.34	20.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	24,459.76	28,451.58	16.3%
PERS		3201-3202	157,606.04	333,596.89	111.7%
OASDI/Medicare/Alternative		3301-3302	212,421.10	141,985.39	-33.2%
Health and Welfare Benefits		3401-3402	192,056.97	808,195.03	320.8%
Unemployment Insurance		3501-3502	1,465.82	1,725.43	17.7%
Workers' Compensation		3601-3602	46,072.34	60,808.96	32.0%
OPEB, Allocated		3701-3702	20,947.03	23,019.87	9.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	36,321.82	36,439.73	0.3%
TOTAL, EMPLOYEE BENEFITS			691,350.88	1,434,222.88	107.5%
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	72,967.83	42,654.28	-41.5%
Noncapitalized Equipment		4400	5,679.28	5,700.00	0.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			78,647.11	48,354.28	-38.5%

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	6,258.80	6,300.00	0.7%
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	4,000.00	4,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	574,992.18	549,313.26	-4.5%
Professional/Consulting Services and Operating Expenditures		5800	54,962.54	51,000.00	-7.2%
Communications		5900	4,599.42	5,500.00	19.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			644,812.94	616,113.26	-4.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			4,290,570.98	5,513,107.48	28.5%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,926,355.26	5,317,563.93	7.9%
5) TOTAL, REVENUES			4,926,355.26	5,317,563.93	7.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		4,290,570.98	5,513,107.48	28.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,290,570.98	5,513,107.48	28.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			635,784.28	(195,543.55)	-130.8%
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	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			635,784.28	(195,543.55)	-130.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	297,923.62	933,707.90	213.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			297,923.62	933,707.90	213.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			297,923.62	933,707.90	213.4%
2) Ending Net Position, June 30 (E + F1e)			933,707.90	738,164.35	-20.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	933,707.90	738,164.35	-20.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	11,735.60	11,735.60	11,735.60	11,777.66	11,777.66	11,777.66
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)	11,735.60	11,735.60	11,735.60	11,777.66	11,777.66	11,777.66
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.32	2.32	2.32	2.32	2.32	2.32
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)	2.32	2.32	2.32	2.32	2.32	2.32
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,737.92	11,737.92	11,737.92	11,779.98	11,779.98	11,779.98
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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: 4750 Date Ave La Mesa Ca

Date: June 1, 2017 through June 5, 2017

Place: 4750 Date Ave La Mesa Ca

Date: June 06, 2017

Time: 07:00 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: David Feliciano

Telephone: 619-668-5700 ext 6392

Title: Assistant Superintendent Business

E-mail: david.feliciano@lmsvschools.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:

The District is a member of the SDCOE JPA where funds are pooled and reserves are actuarially determined.

(☐) 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 20, 2017

For additional information on this certification, please contact:

Name: David Feliciano

Title: Assistant Superintendent Business

Telephone: 619-668-5700 ext 6392

E-mail: david.feliciano@lmsvschools.org

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	59,804,695.42	301	3,490.30	303	59,801,205.12	305	213,951.76		307	59,587,253.36	309
2000 - Classified Salaries	21,272,804.66	311	789,347.32	313	20,483,457.34	315	2,452,609.33		317	18,030,848.01	319
3000 - Employee Benefits	29,356,489.07	321	1,127,333.85	323	28,229,155.22	325	1,229,323.82		327	26,999,831.40	329
4000 - Books, Supplies Equip Replace. (6500)	7,151,009.95	331	157,413.02	333	6,993,596.93	335	1,699,522.62		337	5,294,074.31	339
5000 - Services. . . & 7300 - Indirect Costs	8,570,476.60	341	113,533.39	343	8,456,943.21	345	1,011,239.25		347	7,445,703.96	349
TOTAL					123,964,357.82	365	TOTAL			117,357,711.04	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)							Object	EDP No.
1.	Teacher Salaries as Per EC 41011.	1100	48,065,091.92	375				
2.	Salaries of Instructional Aides Per EC 41011.	2100	4,626,126.01	380				
3.	STRS.	3101 & 3102	9,444,883.81	382				
4.	PERS.	3201 & 3202	607,160.45	383				
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,116,872.79	384				
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,879,901.13	385				
7.	Unemployment Insurance.	3501 & 3502	27,000.62	390				
8.	Workers' Compensation Insurance.	3601 & 3602	836,400.25	392				
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00					
10.	Other Benefits (EC 22310).	3901 & 3902	376,433.12	393				
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		70,979,870.10	395				
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00					
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396				
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396				
14.	TOTAL SALARIES AND BENEFITS.		70,979,870.10	397				
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.48%					
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')							

PART III: DEFICIENCY AMOUNT

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	60.48%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	117,357,711.04
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	58,021,517.71	301	0.00	303	58,021,517.71	305	233,331.34		307	57,788,186.37	309
2000 - Classified Salaries	20,935,881.15	311	392,573.52	313	20,543,307.63	315	2,423,660.14		317	18,119,647.49	319
3000 - Employee Benefits	31,029,194.52	321	1,312,469.06	323	29,716,725.46	325	1,269,793.94		327	28,446,931.52	329
4000 - Books, Supplies Equip Replace. (6500)	6,062,992.14	331	430,957.13	333	5,632,035.01	335	1,629,539.77		337	4,002,495.24	339
5000 - Services. . . & 7300 - Indirect Costs	6,721,703.13	341	32,444.64	343	6,689,258.49	345	444,628.16		347	6,244,630.33	349
TOTAL					120,602,844.30	365	TOTAL			114,601,890.95	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	46,811,303.04	375
2. Salaries of Instructional Aides Per EC 41011.	2100	4,037,498.86	380
3. STRS.	3101 & 3102	10,160,817.26	382
4. PERS.	3201 & 3202	683,634.49	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,011,880.96	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,799,427.78	385
7. Unemployment Insurance.	3501 & 3502	26,127.08	390
8. Workers' Compensation Insurance.	3601 & 3602	923,734.88	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	331,850.57	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		69,786,274.92	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		69,786,274.92	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.89%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.89%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	114,601,890.95
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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6/12/2017 17:13		Beginning Balances	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th
Beginning Cash Balance			\$ 8,431,298	\$ 4,956,132	\$ 1,678,507	\$ 7,839,381	\$ 4,278,831	\$ 2,569,869	\$ 1,843,831	\$ 12,387,141	\$ 12,398,347	\$ 8,987,434	\$ 8,962,302	\$ 8,112,921	\$ 7,647,429	\$ 8,431,298
Line 8000-8998 Total Cash Inflows - CY Revenues			1st Quarter			2nd Quarter			3rd Quarter			4th Quarter				
1 8000-8099 LCFF Sources																
2	8011 LCFF		\$ 2,875,350	\$ 2,875,350	\$ 5,175,630	\$ 5,175,630	\$ 5,175,630	\$ -	\$ 5,175,630	\$ 5,175,630	\$ 4,787,327	\$ 4,787,327	\$ 4,787,327	\$ 4,787,327	\$ 3,707,820	\$ 54,485,978
3	8021-8047 Property Taxes		135,540	436,034	144,884	341,436	803,384	-	9,567,914	4,937,936	1,064,331	-	7,551,964	3,844,174	460,123	29,287,721
3.1	8012 EPA		-	-	3,636,613	-	-	-	3,636,612	-	-	4,035,718	-	-	3,864,386	15,173,329
3.5	8047 RDA Residual Balance & CRD		-	-	-	6	-	-	-	149,527	-	-	-	-	376,493	526,027
4	8096 Charter In Lieu Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.5	8097 Special Education - Prop Tax Transfer		-	-	-	-	-	-	-	167,426	-	-	-	-	385,996	553,422
5	Multiple Other RL Sources		-	-	-	560,122	-	-	-	-	-	(144,764)	-	(133,764)	(281,594)	-
6	8000-8099 Subtotal LCFF Sources		3,010,890	3,311,384	8,957,127	6,077,195	5,979,014	-	18,380,156	10,430,520	5,851,658	8,678,281	12,339,291	8,497,737	8,513,224	100,026,477
7																
8	8100-8299 Federal Revenues															
9	8181&8182 Special Education		\$ (2,084,261)	\$ -	\$ 2,092,264	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,539	\$ 2,091,349	\$ -	\$ 2,233,891
10	8110 Impact Aid		-	-	-	3,707	-	-	-	-	-	-	-	-	-	3,707
11	8285 9068 Assets - Pass Through		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.1	8290 3010&25 Title I - Fed Cash Mgmt System		(307,413)	-	837,183	-	-	-	429,157	-	-	608,782	-	-	705,291	2,273,000
11.2	8290 4035 Title II - Fed Cash Mgmt System		(142,465)	-	49,770	67,970	142,465	-	-	138,948	-	182,897	-	-	170,823	610,408
11.3	8290 4201&03 Title III - Fed Cash Mgmt System		(112,741)	-	155,513	-	-	-	-	32,044	-	-	11,597	-	72,535	158,947
12	Multiple Other Federal		(25,981)	10,486	343	17,085	45,902	-	27,488	34,879	-	-	17,362	12,565	62,699	202,828
13	8100-8299 Subtotal Federal Revenues		(2,672,861)	10,486	3,135,073	88,763	188,367	-	456,645	205,871	-	791,679	163,498	2,103,914	1,011,348	5,482,782
14																
15	8300-8599 Other State Revenues															
16	8311 6500&10 PA Sp. Ed. (SDUSD, Poway & Infant)		\$ 5,150	\$ 41,834	\$ 75,302	\$ 75,302	\$ 111,986	\$ -	\$ 75,302	\$ 75,302	\$ 75,301	\$ 75,301	\$ 75,301	\$ 75,301	\$ 75,301	\$ 836,683
17	Multiple OTHER PA Recomputations and Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	8550 Mandate Block Grant		-	-	-	-	332,438	-	-	2,083,833	-	55,288	370,555	-	-	2,842,114
23	8560 Lottery		(524,770)	-	-	591,937	-	-	-	611,506	-	-	583,269	-	-	1,261,942
26	Multiple Other State		(60,532)	11,815	12,425	24,213	142,168	-	1,335,925	26,187	718,164	1,581	-	-	165,630	2,377,575
28	8300-8599 Subtotal Other State Revenues		(580,153)	53,649	87,727	691,453	586,592	-	1,411,227	2,796,828	793,465	132,170	1,029,125	75,301	240,931	7,318,315
29																
30	8600-8799 Other Local Revenues															
31	8782 9025 ROP - Pass Through		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	8677 9065 ASES - Pass Through		(122,873)	-	-	-	-	-	-	772,643	-	122,874	-	-	362,180	1,134,823
33	8792 SPED PA Special Education - Pass Through		278,660	89,988	690,259	501,587	501,587	-	501,587	501,587	499,215	499,215	573,514	537,094	445,265	5,619,558
34	Multiple Other Local		(708,031)	78,551	224,914	443,463	26,622	-	53,708	90,798	64,706	597,542	64,289	71,474	401,302	1,409,338
35	8600-8799 Subtotal Other Local Revenues		(552,244)	168,539	915,173	945,050	528,209	-	555,295	1,365,028	563,921	1,219,631	637,803	608,568	1,208,747	8,163,719
36																
37	8900-8998 Transfers In & Other Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
38																
39	8000-8998 Total Cash Inflows - CY Revenues		\$ (794,368)	\$ 3,544,058	\$ 13,095,100	\$ 7,802,459	\$ 7,282,182	\$ -	\$ 20,803,323	\$ 14,798,247	\$ 7,209,044	\$ 10,821,760	\$ 14,169,716	\$ 11,285,520	\$ 10,974,250	\$ 120,991,293
40																
41	1000-7998 Cash Outflows - CY Expenditures															
42	1000-3999 Salaries & Benefits															
43	1000-1999 Certificated		\$ 4,133,183	\$ 4,867,435	\$ 4,889,748	\$ 4,869,059	\$ 4,796,870	\$ -	\$ 4,807,740	\$ 4,798,676	\$ 4,970,315	\$ 5,742,135	\$ 5,039,001	\$ 4,951,235	\$ 5,160,174	\$ 59,025,572
44	2000-2999 Classified		902,187	1,756,314	1,774,248	1,859,088	1,785,227	-	1,847,759	1,787,986	1,862,608	1,860,106	2,199,740	1,740,372	1,897,170	21,272,805
45	3000-3999 Benefits		836,112	1,329,720	2,236,365	2,233,982	2,233,516	-	2,174,492	2,242,637	2,383,518	2,395,817	2,271,859	2,410,271	1,828,677	24,576,966
46	1000-3999 Subtotal Salaries & Benefits		5,871,482	7,953,468	8,900,361	8,962,129	8,815,612	-	8,829,990	8,829,300	9,216,442	9,998,058	9,510,600	9,101,878	8,886,021	104,875,342
47																
48	4000-7998 Other Expenditures															
49	4000-4999 Supplies		\$ (2,012,772)	\$ 478,599	\$ 3,521,808	\$ 546,374	\$ 281,247	\$ 211,625	\$ -	\$ 355,328	\$ 578,322	\$ 262,935	\$ 214,860	\$ 694,751	\$ 1,225,004	6,358,081
50	5500-5599 Utilities		6,587	72,121	446,807	350,062	329,497	211,181	-	273,443	133,902	232,227	194,406	214,689	478,994	2,943,915
51	5000-5999 Other Services (Excl. Utilities)		(166,569)	540,084	947,433	334,852	395,444	313,725	-	379,040	341,237	442,197	257,363	619,612	520,973	4,925,391
52	6000-6999 Capital		(19,501)	453,392	134,072	370,338	354,336	(10,493)	-	105,544	65,322	13,700	53,236	1,375,353	928,811	3,824,109
53	7000-7998 Transfers Out, Other Uses & Outgo		48,845	-	311,217	(0)	-	-	-	(0)	46,382	136,540	85,480	27,733	(131,219)	524,980
54	4000-7998 Subtotal Other Expenditures		(2,143,410)	1,544,196	5,361,337	1,601,626	1,360,524	726,038	-	1,113,355	1,165,166	1,087,598	805,345	2,932,138	3,022,563	18,576,476
55																
56	1000-7998 Total Cash Outflows - CY Expenditures		\$ 3,728,072	\$ 9,497,664	\$ 14,261,698	\$ 10,563,755	\$ 10,176,137	\$ 726,038	\$ 8,829,990	\$ 9,942,655	\$ 10,381,607	\$ 11,085,657	\$ 10,315,945	\$ 12,034,017	\$ 11,908,584	\$ 123,451,819
57																

6/12/2017 17:13		Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	June 30th
58	9111-9499 Assets (Excluding 9110 Cash)															
59	9111-9199	Other Cash Equivalents	\$ 43,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	9200-9299	Receivables (Excl. deferrals listed below)	4,997,301	4,811,153	174,171	(368,712)	-	(158,550)	-	-	-	-	-	-	-	4,458,061
61	9200-9299	Deferrals - Principal Apportionment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	9200-9299	Receivables - Lottery	-	538,839	-	-	-	-	-	-	-	-	-	-	-	538,839
65	9300-9319	Temporary Loans / Due From	645,876	-	-	645,876	-	-	-	-	-	-	-	-	-	645,876
66	9320-9499	Other Assets	149,158	34,011	23,077	(20,850)	(43,750)	8,114	-	1,457	3,674	(12,145)	13,771	(6,892)	-	192,741
67																
68	9111-9499 Change in Assets (Excl. 9110 Cash)		\$ 5,835,985	\$ 5,384,003	\$ 197,248	\$ 256,313	\$ (43,750)	\$ (150,437)	\$ -	\$ 1,457	\$ 3,674	\$ (12,145)	\$ 13,771	\$ (6,892)	\$ -	\$ 192,741
69																
70	9500-9659 Current Liabilities															
71	9500-9599	Payables	\$ 5,120,954	\$ (3,798,350)	\$ 60,230	\$ 472,313	\$ (1,403,087)	\$ (35,526)	\$ -	\$ (306,504)	\$ 87,446	\$ (114,702)	\$ 45,450	\$ (116,576)	\$ -	\$ (11,648)
72	9650-9659	Deferred Revenues	131,376	-	-	(131,376)	-	-	-	-	-	-	-	-	-	-
73																
74	9500-9659 Change in Current Liabilities		\$ 5,252,330	\$ (3,798,350)	\$ 60,230	\$ 340,937	\$ (1,403,087)	\$ (35,526)	\$ -	\$ (306,504)	\$ 87,446	\$ (114,702)	\$ 45,450	\$ (116,576)	\$ -	\$ (11,648)
75																
76	Multiple Other Activity															
77	9793	Audit Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	9795	Other Restatements		-	-	-	-	-	-	-	-	-	-	-	-	-
79	7999	Expense Suspense		(507,450)	(41,674)	541,159	8,444	16,582	-	(7,564)	(251,480)	11,195	(83,225)	17,645	(80,677)	377,043
80	8999	Revenue Suspense		(0)	2,285,732	(2,217,762)	(67,970)	1,335,925	-	(1,094,004)	(220,794)	(154,891)	133,764	(121,199)	-	121,199
81	9910	Payroll Suspense		(30,521)	174,412	(9,155)	694,801	126	-	110	(13,826)	32,193	97,219	(58,338)	(6,836)	(880,183)
82		Treasury Reconciling Items		(385)	33	(6,862)	12,307	18,322	-	(23,518)	(31,656)	-	31,785	(43)	370,517	(370,500)
83																
84	Multiple Total Other Activity			\$ (538,357)	\$ 2,418,503	\$ (1,692,620)	\$ 647,582	\$ 1,370,955	\$ -	\$ (1,124,976)	\$ (517,756)	\$ (111,503)	\$ 179,543	\$ (161,935)	\$ 283,004	\$ (752,441)
85																
86	Ending Balance WITHOUT Borrowing			\$ 4,758,995	\$ 1,481,370	\$ (780,598)	\$ (4,341,148)	\$ (6,050,110)	\$ (6,776,147)	\$ 3,767,162	\$ 8,196,118	\$ 4,785,205	\$ 4,760,073	\$ 8,328,442	\$ 7,862,950	\$ 6,357,268
87																
89	Multiple Borrowing Activity															
90	9640	TRAN / TTF Principal Amounts		\$ -	\$ -	\$ 8,620,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,620,000
91	8660	TRAN / TTF Premium		-	-	-	-	-	-	-	-	-	-	-	-	-
92	5800	TRAN / TTF Issuance Cost & Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
93	9135 & 9640	TRAN / TTF Repayment		-	-	-	-	-	-	(4,417,750)	-	-	(4,417,750)	-	-	(8,835,500)
94	9600-9619	Temporary Loans / Due To	197,159	(21)	-	(197,159)	-	-	-	-	-	-	-	-	-	(197,180)
95	9629-9649	Other Liabilities (Excluding TRANs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96																
97	Multiple Total Borrowing Activity		\$ 197,159	\$ (21)	\$ -	\$ 8,422,841	\$ -	\$ -	\$ -	\$ -	\$ (4,417,750)	\$ -	\$ -	\$ (4,417,750)	\$ -	\$ (412,680)
98																
99	9110 Ending Cash Balance			\$ 4,956,132	\$ 1,678,507	\$ 7,839,381	\$ 4,278,831	\$ 2,569,869	\$ 1,843,831	\$ 12,387,141	\$ 12,398,347	\$ 8,987,434	\$ 8,962,302	\$ 8,112,921	\$ 7,647,429	\$ 6,141,747

6/12/2017 17:13		Beginning Balances	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th
Beginning Cash Balance			\$ 6,141,747	\$ 808,774	\$ 6,104,644	\$ 5,622,270	\$ 1,882,067	\$ 132,933	\$ 5,259,338	\$ 9,114,839	\$ 5,539,126	\$ 1,928,094	\$ 2,368,070	\$ 2,847,413	\$ 3,748,117	\$ 6,141,747
Line 8000-8998 Total Cash Inflows - CY Revenues			1st Quarter			2nd Quarter			3rd Quarter			4th Quarter				
1 8000-8099 LCFF Sources																
2	8011 LCFF		\$ 2,908,808	\$ 2,908,808	\$ 5,235,855	\$ 5,235,855	\$ 5,235,855	\$ 5,235,855	\$ -	\$ 5,235,855	\$ 5,235,855	\$ 5,235,855	\$ 5,235,855	\$ 5,235,855	\$ 5,235,855	\$ 58,176,166
3	8021-8047 Property Taxes		62,991	308,366	380,150	386,870	967,278	9,277,348	-	4,098,032	474,763	-	8,599,408	2,927,584	1,804,932	29,287,721
3.1	8012 EPA		-	-	3,523,391	-	-	-	3,523,391	-	-	3,523,391	-	-	3,523,392	14,093,565
3.5	8047 RDA Residual Balance & CRD		-	-	-	-	-	-	-	263,014	-	-	-	-	263,014	526,027
4	8096 Charter In Lieu Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.5	8097 Special Education - Prop Tax Transfer		-	-	-	-	-	-	-	151,356	-	-	137,073	-	264,993	553,422
5	Multiple Other RL Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	8000-8099 Subtotal LCFF Sources		2,971,799	3,217,174	9,139,396	5,622,725	6,203,133	14,513,203	3,523,391	9,748,257	5,710,617	8,759,246	13,972,336	8,163,439	11,092,185	102,636,901
7																
8	8100-8299 Federal Revenues															
9	8181&8182 Special Education		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
10	8110 Impact Aid		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	8285 9068 Assets - Pass Through		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.1	8290 3010&25 Title I - Fed Cash Mgmt System		-	-	-	-	-	-	547,233	-	-	547,233	-	-	547,233	1,641,699
11.2	8290 4035 Title II - Fed Cash Mgmt System		-	-	-	-	-	-	103,155	-	-	103,155	-	-	103,155	309,464
11.3	8290 4201&03 Title III - Fed Cash Mgmt System		-	-	-	-	-	-	59,223	-	-	59,223	-	-	59,223	177,670
12	Multiple Other Federal		3	14,366	49,878	13,615	12,475	10,629	-	18,429	548	31,107	16,394	10,481	41,107	219,033
13	8100-8299 Subtotal Federal Revenues		3	14,366	49,878	13,615	12,475	10,629	709,611	18,429	548	740,718	16,394	2,010,481	750,718	4,347,865
14																
15	8300-8599 Other State Revenues															
16	8311 6500&10 PA Sp. Ed. (SDUSD, Poway & Infant)		\$ 41,834	\$ 41,834	\$ 75,302	\$ 75,302	\$ 75,302	\$ 75,302	\$ -	\$ 75,302	\$ 75,302	\$ 75,302	\$ 75,302	\$ 75,302	\$ 75,302	\$ 836,684
17	Multiple OTHER PA Recomputations and Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8550 1718 One-time Discretionary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	8550 Mandate Block Grant		-	-	-	-	334,757	-	-	-	-	-	-	-	-	334,757
23	8560 Lottery		-	-	-	-	-	-	-	532,996	-	-	532,988	-	-	1,065,983
26	Multiple Other State		68,055	68,055	122,499	122,499	122,499	-	122,499	122,499	122,499	122,499	122,499	122,499	122,499	1,361,097
28	8300-8599 Subtotal Other State Revenues		109,889	109,889	197,800	197,800	532,557	75,302	122,499	730,796	197,800	197,800	730,788	197,800	197,800	3,598,521
29																
30	8600-8799 Other Local Revenues															
31	8782 9025 ROP - Pass Through		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	8677 9065 ASES - Pass Through		-	-	-	-	704,263	-	-	-	-	270,870	-	-	-	975,134
33	8792 SPED PA Special Education - Pass Through		271,934	271,934	489,481	489,481	489,481	489,481	-	489,481	489,481	489,481	489,481	489,481	489,481	5,438,675
34	Multiple Other Local		4,181	14,627	22,245	35,130	26,512	-	-	35,881	29,167	28,385	24,700	36,488	91,434	348,751
35	8600-8799 Subtotal Other Local Revenues		276,115	286,561	511,726	524,611	1,220,256	489,481	-	525,362	518,648	788,736	514,181	525,969	580,914	6,762,560
36																
37	8900-8998 Transfers In & Other Sources		-	-	-	29,608	-	4,926	-	(1)	10	9,408	-	-	28,548	72,500
38																
39	8000-8998 Total Cash Inflows - CY Revenues		\$ 3,357,807	\$ 3,627,990	\$ 9,898,800	\$ 6,388,360	\$ 7,968,421	\$ 15,093,541	\$ 4,355,500	\$ 11,022,842	\$ 6,427,625	\$ 10,495,908	\$ 15,233,699	\$ 10,897,689	\$ 12,650,166	\$ 117,418,347
40																
41	1000-7998 Cash Outflows - CY Expenditures															
42	1000-3999 Salaries & Benefits															
43	1000-1999 Certificated		\$ 4,547,332	\$ 4,701,996	\$ 4,805,098	\$ 4,875,838	\$ 4,793,805	\$ 4,826,689	\$ -	\$ 4,887,684	\$ 4,876,494	\$ 4,899,055	\$ 4,942,201	\$ 4,859,013	\$ 4,006,315	\$ 57,021,518
44	2000-2999 Classified		1,109,120	1,703,534	1,769,686	1,853,742	1,730,602	1,785,844	-	1,747,269	1,777,472	1,773,678	1,870,749	1,777,049	2,037,136	20,935,881
45	3000-3999 Benefits		2,052,322	1,280,418	2,309,767	2,315,575	2,388,822	2,352,937	-	2,370,332	2,363,517	2,372,205	2,388,327	2,359,928	1,915,521	26,469,672
46	1000-3999 Subtotal Salaries & Benefits		7,708,774	7,685,948	8,884,551	9,045,154	8,913,228	8,965,470	-	9,005,286	9,017,483	9,044,938	9,201,276	8,995,990	7,958,972	104,427,070
47																
48	4000-7998 Other Expenditures															
49	4000-4999 Supplies		\$ 160,728	\$ 512,916	\$ 636,565	\$ 546,604	\$ 444,762	\$ 358,041	\$ -	\$ 382,420	\$ 310,369	\$ 346,077	\$ 322,039	\$ 406,987	\$ 635,482	\$ 5,062,992
50	5500-5599 Utilities		34,819	233,772	368,114	324,689	264,139	213,290	-	231,002	188,791	225,801	209,492	203,095	451,443	2,948,447
51	5000-5999 Other Services (Excl. Utilities)		203,340	231,580	391,936	508,462	414,419	277,493	-	316,226	362,828	285,018	430,395	218,905	368,318	4,008,920
52	6000-6999 Capital		152,173	152,173	152,173	152,173	152,173	152,173	-	152,173	152,173	152,173	152,173	152,173	152,170	1,826,073
52.1	Action Required		-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	7000-7998 Transfers Out, Other Uses & Outgo		-	15,730	23,660	7,037	28,833	668	-	11,449	7,012	1,924	(61,019)	19,836	-	55,129
54	4000-7998 Subtotal Other Expenditures		551,061	1,146,171	1,572,448	1,538,965	1,304,327	1,001,665	-	1,093,269	1,021,174	1,010,993	1,053,080	1,000,995	1,607,414	13,901,562
55																
56	1000-7998 Total Cash Outflows - CY Expenditures		\$ 8,259,834	\$ 8,832,120	\$ 10,456,999	\$ 10,584,119	\$ 10,217,555	\$ 9,967,135	\$ -	\$ 10,098,555	\$ 10,038,657	\$ 10,055,931	\$ 10,254,356	\$ 9,996,985	\$ 9,566,386	\$ 118,328,632
57																

6/12/2017 17:13		Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th
58	9111-9499 Assets (Excluding 9110 Cash)															
59	9111-9199 Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	9200-9299 Receivables (Excl. deferrals listed below)	1,579,270	-	-	1,579,270	-	-	-	-	-	-	-	-	-	-	1,579,270
61	9200-9299 Deferrals - Principal Apportionment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	9200-9299 Receivables - Lottery	1,028,054	572,499	-	-	455,555	-	-	-	-	-	-	-	-	-	1,028,054
65	9300-9319 Temporary Loans / Due From	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	9320-9499 Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67																
68	9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 2,607,324	\$ 572,499	\$ -	\$ 1,579,270	\$ 455,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,607,324
69																
70	9500-9659 Current Liabilities															
71	9500-9599 Payables	\$ 3,006,889	\$ (1,503,445)	\$ -	\$ (1,503,445)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,006,889)
72	9650-9659 Deferred Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73																
74	9500-9659 Change in Current Liabilities	\$ 3,006,889	\$ (1,503,445)	\$ -	\$ (1,503,445)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,006,889)
75																
76	Multiple Other Activity															
77	9793 Audit Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	9795 Other Restatements		-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	7999 Expense Suspense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	8999 Revenue Suspense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	9910 Payroll Suspense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Treasury Reconciling Items		-	-	-	-	-	-	-	-	-	-	-	-	-	-
83																
84	Multiple Total Other Activity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85																
86	Ending Balance WITHOUT Borrowing		\$ 308,774	\$ (4,895,356)	\$ (5,377,730)	\$ (9,117,933)	\$ (11,367,067)	\$ (6,240,662)	\$ (1,885,161)	\$ (960,874)	\$ (4,571,906)	\$ (4,131,930)	\$ 847,413	\$ 1,748,117	\$ 4,831,898	\$ 4,831,898
87																
89	Multiple Borrowing Activity															
90	9640 TRAN / TTF Principal Amounts		\$ -	\$ 11,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000,000
91	8660 TRAN / TTF Premium		-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	5800 TRAN / TTF Issuance Cost & Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	9135 & 9640 TRAN / TTF Repayment		-	-	-	-	-	-	-	(4,500,000)	-	-	(4,500,000)	-	-	(9,000,000)
94	9600-9619 Temporary Loans / Due To	-	500,000	(500,000)	-	-	500,000	-	(500,000)	-	-	-	-	-	-	-
95	9629-9649 Other Liabilities (Excluding TRANs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96																
97	Multiple Total Borrowing Activity	\$ -	\$ 500,000	\$ 10,500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ (500,000)	\$ (4,500,000)	\$ -	\$ -	\$ (4,500,000)	\$ -	\$ -	\$ 2,000,000
98																
99	9110 Ending Cash Balance		\$ 808,774	\$ 6,104,644	\$ 5,622,270	\$ 1,882,067	\$ 132,933	\$ 5,259,338	\$ 9,114,839	\$ 5,539,126	\$ 1,928,094	\$ 2,368,070	\$ 2,847,413	\$ 3,748,117	\$ 6,831,898	\$ 6,831,898