

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.

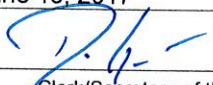
Budget available for inspection at:

Public Hearing:

Place: 1050 Main Street, Roseville, CA  
Date: May 31, 2017

Place: 1050 Main Street, Roseville, CA  
Date: June 15, 2017  
Time: 06:00 PM

Adoption Date: June 16, 2017

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

Contact person for additional information on the budget reports:

Name: Dennis Snelling

Telephone: (916) 771-1600 Extension 111

Title: Assistant Superintendent, Business

E-mail: dsnelling@rcsdk8.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	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• 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:		<b>Jun 16, 2017</b>
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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


To the County Superintendent of Schools:

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

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

(  ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
The JPA maintains an excess liability policy.

(  ) 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 16, 2017

For additional information on this certification, please contact:

Name: Dennis Snelling

Title: Assistant Superintendent, Business

Telephone: (916) 771-1600 Extension 111

E-mail: dsnelling@rcsdk8.org

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	78,943,431.00	1,634,872.00	80,578,303.00	81,630,498.00	1,710,376.00	83,340,874.00	3.4%
2) Federal Revenue		8100-8299	81,725.00	3,719,476.00	3,801,201.00	75,000.00	3,469,147.00	3,544,147.00	-6.8%
3) Other State Revenue		8300-8599	3,898,350.00	5,477,247.00	9,375,597.00	1,843,735.00	5,228,632.00	7,072,367.00	-24.6%
4) Other Local Revenue		8600-8799	867,663.00	5,265,165.00	6,132,828.00	421,854.00	5,409,059.00	5,830,713.00	-4.9%
5) TOTAL, REVENUES			83,791,169.00	16,096,760.00	99,887,929.00	83,970,887.00	15,817,214.00	99,788,101.00	-0.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	41,292,446.00	8,466,869.00	49,759,315.00	43,601,916.00	8,685,784.00	52,287,700.00	5.1%
2) Classified Salaries		2000-2999	7,466,116.00	4,435,091.00	11,901,207.00	7,818,959.00	4,615,901.00	12,434,860.00	4.5%
3) Employee Benefits		3000-3999	12,575,112.00	6,961,308.00	19,536,420.00	13,958,022.00	7,629,825.00	21,587,847.00	10.5%
4) Books and Supplies		4000-4999	5,462,261.00	2,393,246.00	7,855,527.00	2,184,145.00	1,869,962.00	4,054,107.00	-48.4%
5) Services and Other Operating Expenditures		5000-5999	5,069,193.00	3,806,959.00	8,876,152.00	4,439,936.00	3,188,451.00	7,628,387.00	-14.1%
6) Capital Outlay		6000-6999	129,203.00	658,320.00	787,523.00	22,353.00	302,250.00	324,603.00	-58.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	970,327.00	1,811,683.00	2,782,010.00	927,905.00	1,879,281.00	2,807,186.00	0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(237,547.00)	57,547.00	(180,000.00)	(278,162.00)	56,170.00	(221,992.00)	23.3%
9) TOTAL, EXPENDITURES			72,727,131.00	26,591,023.00	101,318,154.00	72,675,074.00	28,227,624.00	100,902,698.00	-0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,064,038.00	(12,494,263.00)	(1,430,225.00)	11,295,813.00	(12,410,410.00)	(1,114,597.00)	-22.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	407,310.00	0.00	407,310.00	340,680.00	0.00	340,680.00	-16.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	206,324.00	0.00	206,324.00	261,066.00	0.00	261,066.00	26.5%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,500,542.00)	11,500,542.00	0.00	(11,954,434.00)	11,954,434.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,886,908.00)	11,500,542.00	613,634.00	(11,352,688.00)	11,954,434.00	601,746.00	-1.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			177,130.00	(993,721.00)	(816,591.00)	(56,875.00)	(455,976.00)	(512,851.00)	-37.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,616,946.00	4,907,483.00	21,524,429.00	16,794,076.00	3,913,762.00	20,707,838.00	-3.8%
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)			16,616,946.00	4,907,483.00	21,524,429.00	16,794,076.00	3,913,762.00	20,707,838.00	-3.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,616,946.00	4,907,483.00	21,524,429.00	16,794,076.00	3,913,762.00	20,707,838.00	-3.8%
2) Ending Balance, June 30 (E + F1e)			16,794,076.00	3,913,762.00	20,707,838.00	16,737,201.00	3,457,786.00	20,194,987.00	-2.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	321,286.40	0.00	321,286.40	321,286.00	0.00	321,286.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,913,762.00	3,913,762.00	0.00	3,457,786.00	3,457,786.00	-11.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
Maintenance	0000	9760	2,840,688.00	0.00	2,840,688.00	2,800,000.00	0.00	2,800,000.00	-1.4%
Curriculum Adoption	0000	9760				400,000.00		400,000.00	
New School Start-Up	0000	9760				1,500,000.00		1,500,000.00	
Technology Replacement	0000	9760				450,000.00		450,000.00	
Wi-Fi Upgrades	0000	9760				200,000.00		200,000.00	
Maintenance	0000	9760	352,048.00		352,048.00	250,000.00		250,000.00	
Curriculum Adoption	0000	9760	1,500,000.00		1,500,000.00				
New School Start-Up	0000	9760	350,000.00		350,000.00				
Student Information System	0000	9760	88,640.00		88,640.00				
Technology Replacement	0000	9760	300,000.00		300,000.00				
Wi-Fi Upgrades	0000	9760	250,000.00		250,000.00				
d) Assigned									
Other Assignments									
Site/Department Carryover	0000	9780	3,265,468.00	0.00	3,265,468.00	3,157,613.00	0.00	3,157,613.00	-3.3%
Medi-Cal Administrative Activities	0000	9780				290,000.00		290,000.00	
LCFF Supplemental	0000	9780				358,222.00		358,222.00	
Pupil Testing	0000	9780				287,414.00		287,414.00	
Wi-Fi Upgrades	0000	9780				26,952.00		26,952.00	
2% Board Reserve	0000	9780				176,971.00		176,971.00	
Site/Department Carryover	0000	9780	395,635.00		395,635.00	2,018,054.00		2,018,054.00	
Medi-Cal Administrative Activities	0000	9780	283,222.00		283,222.00				
LCFF Supplemental	0000	9780	335,995.00		335,995.00				
Pupil Testing	0000	9780	47,281.00		47,281.00				
Wi-Fi Upgrades	0000	9780	176,971.00		176,971.00				
2% Board Reserve	0000	9780	2,026,364.00		2,026,364.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,039,545.00	0.00	3,039,545.00	3,027,081.00	0.00	3,027,081.00	-0.4%
Unassigned/Unappropriated Amount		9790	7,317,088.60	0.00	7,317,088.60	7,421,221.00	0.00	7,421,221.00	1.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	24,875,014.54	(5,585,404.78)	19,289,609.76				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	24,449.12	153,068.48	177,517.60				
c) in Revolving Fund		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	265.00	265.00				
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	321,286.40	0.00	321,286.40				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			25,230,750.06	(5,432,071.30)	19,798,678.76				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	8,669.38	0.00	8,669.38				
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			8,669.38	0.00	8,669.38				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			25,222,080.68	(5,432,071.30)	19,790,009.38				



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	29,989,558.00	0.00	29,989,558.00	33,430,254.00	0.00	33,430,254.00	11.5%
Education Protection Account State Aid - Current Year		8012	13,048,079.00	0.00	13,048,079.00	12,294,094.00	0.00	12,294,094.00	-5.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	246,667.00	0.00	246,667.00	246,667.00	0.00	246,667.00	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	30,253,627.00	0.00	30,253,627.00	30,253,627.00	0.00	30,253,627.00	0.0%
Unsecured Roll Taxes		8042	773,135.00	0.00	773,135.00	773,135.00	0.00	773,135.00	0.0%
Prior Years' Taxes		8043	9,082.00	0.00	9,082.00	9,082.00	0.00	9,082.00	0.0%
Supplemental Taxes		8044	858,805.00	0.00	858,805.00	858,805.00	0.00	858,805.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,486,561.00	0.00	3,486,561.00	3,486,561.00	0.00	3,486,561.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	314,612.00	0.00	314,612.00	314,612.00	0.00	314,612.00	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%
<b>Subtotal, LCFF Sources</b>			<b>78,980,126.00</b>	<b>0.00</b>	<b>78,980,126.00</b>	<b>81,666,837.00</b>	<b>0.00</b>	<b>81,666,837.00</b>	<b>3.4%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(36,695.00)	0.00	(36,695.00)	(36,339.00)	0.00	(36,339.00)	-1.0%
Property Taxes Transfers		8097	0.00	1,634,872.00	1,634,872.00	0.00	1,710,376.00	1,710,376.00	4.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>78,943,431.00</b>	<b>1,634,872.00</b>	<b>80,578,303.00</b>	<b>81,630,498.00</b>	<b>1,710,376.00</b>	<b>83,340,874.00</b>	<b>3.4%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,687,187.00	1,687,187.00	0.00	1,687,187.00	1,687,187.00	0.0%
Special Education Discretionary Grants		8182	0.00	510,478.00	510,478.00	0.00	510,478.00	510,478.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		926,932.00	926,932.00		762,154.00	762,154.00	-17.6%
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		196,788.00	196,788.00		192,336.00	192,336.00	-2.3%
Title III, Part A, Immigrant Education Program	4201	8290		14,856.00	14,856.00		0.00	0.00	-100.0%

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)	
Title III, Part A, English Learner Program	4203	8290		118,235.00	118,235.00		109,616.00	109,616.00	-7.3%
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	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	81,725.00	265,000.00	346,725.00	75,000.00	207,376.00	282,376.00	-18.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>81,725.00</b>	<b>3,719,476.00</b>	<b>3,801,201.00</b>	<b>75,000.00</b>	<b>3,469,147.00</b>	<b>3,544,147.00</b>	<b>-6.8%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		30,704.00	30,704.00		0.00	0.00	-100.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,371,231.00	0.00	2,371,231.00	285,205.00	0.00	285,205.00	-88.0%
Lottery - Unrestricted and Instructional Materials		8560	1,494,378.00	490,629.00	1,985,007.00	1,531,979.00	478,743.00	2,010,722.00	1.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		225,000.00	225,000.00		225,000.00	225,000.00	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		539,287.00	539,287.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	32,741.00	4,191,627.00	4,224,368.00	26,551.00	4,524,889.00	4,551,440.00	7.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,898,350.00</b>	<b>5,477,247.00</b>	<b>9,375,597.00</b>	<b>1,843,735.00</b>	<b>5,228,632.00</b>	<b>7,072,367.00</b>	<b>-24.6%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	320,000.00	320,000.00	0.00	361,580.00	361,580.00	13.0%
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	1,434.00	0.00	1,434.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Interest		8660	210,000.00	0.00	210,000.00	210,000.00	0.00	210,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	95,000.00	0.00	95,000.00	100,000.00	0.00	100,000.00	5.3%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	486,229.00	1,077,869.00	1,564,098.00	36,654.00	924,507.00	961,161.00	-38.5%
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		3,867,296.00	3,867,296.00		4,122,972.00	4,122,972.00	6.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>867,663.00</b>	<b>5,265,165.00</b>	<b>6,132,828.00</b>	<b>421,654.00</b>	<b>5,409,059.00</b>	<b>5,830,713.00</b>	<b>-4.9%</b>
<b>TOTAL, REVENUES</b>			<b>83,791,169.00</b>	<b>16,096,760.00</b>	<b>99,887,929.00</b>	<b>83,970,887.00</b>	<b>15,817,214.00</b>	<b>99,788,101.00</b>	<b>-0.1%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	36,118,998.00	7,014,204.00	43,133,202.00	37,843,712.00	7,147,404.00	44,791,116.00	3.8%
Certificated Pupil Support Salaries		1200	1,334,670.00	741,002.00	2,075,672.00	1,353,540.00	868,921.00	2,222,461.00	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,838,778.00	711,663.00	4,550,441.00	4,604,664.00	669,459.00	5,274,123.00	15.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>41,292,446.00</b>	<b>8,466,869.00</b>	<b>49,759,315.00</b>	<b>43,601,916.00</b>	<b>8,685,784.00</b>	<b>52,287,700.00</b>	<b>5.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	324,490.00	2,828,163.00	3,152,653.00	332,744.00	2,901,212.00	3,233,956.00	2.6%
Classified Support Salaries		2200	3,084,278.00	899,447.00	3,983,725.00	3,198,505.00	951,544.00	4,148,049.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	727,586.00	156,926.00	884,512.00	746,659.00	158,366.00	905,025.00	2.3%
Clerical, Technical and Office Salaries		2400	2,617,800.00	111,558.00	2,729,358.00	2,742,421.00	98,298.00	2,840,719.00	4.1%
Other Classified Salaries		2900	711,962.00	438,997.00	1,150,959.00	800,630.00	508,481.00	1,307,111.00	13.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,466,116.00</b>	<b>4,435,091.00</b>	<b>11,901,207.00</b>	<b>7,818,959.00</b>	<b>4,615,901.00</b>	<b>12,434,860.00</b>	<b>4.5%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	5,192,410.00	4,597,542.00	9,789,952.00	6,246,176.00	5,108,602.00	11,354,778.00	16.0%
PERS		3201-3202	1,001,266.00	628,589.00	1,629,855.00	1,181,829.00	756,398.00	1,938,227.00	18.9%
OASDI/Medicare/Alternative		3301-3302	1,095,086.00	452,695.00	1,547,781.00	1,172,234.00	468,540.00	1,640,774.00	6.0%
Health and Welfare Benefits		3401-3402	4,002,605.00	976,652.00	4,979,257.00	4,199,004.00	1,030,363.00	5,229,367.00	5.0%
Unemployment Insurance		3501-3502	23,434.00	6,051.00	29,485.00	24,584.00	6,256.00	30,820.00	4.5%
Workers' Compensation		3601-3602	748,411.00	195,308.00	943,719.00	609,846.00	155,159.00	765,005.00	-18.9%
OPEB, Allocated		3701-3702	311,781.00	0.00	311,781.00	336,520.00	0.00	336,520.00	7.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	200,119.00	104,471.00	304,590.00	187,849.00	104,507.00	292,356.00	-4.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>12,575,112.00</b>	<b>6,961,308.00</b>	<b>19,536,420.00</b>	<b>13,958,022.00</b>	<b>7,629,825.00</b>	<b>21,587,847.00</b>	<b>10.5%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	2,153,804.00	588,656.00	2,742,460.00	110,857.00	268,143.00	379,000.00	-86.2%
Books and Other Reference Materials		4200	23,696.00	5,962.00	29,658.00	600.00	0.00	600.00	-98.0%
Materials and Supplies		4300	2,163,512.00	1,675,547.00	3,839,059.00	1,640,452.00	1,586,819.00	3,227,271.00	-15.9%
Noncapitalized Equipment		4400	1,120,087.00	123,081.00	1,243,168.00	432,236.00	15,000.00	447,236.00	-64.0%
Food		4700	1,182.00	0.00	1,182.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,462,281.00</b>	<b>2,393,246.00</b>	<b>7,855,527.00</b>	<b>2,184,145.00</b>	<b>1,869,962.00</b>	<b>4,054,107.00</b>	<b>-48.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	1,324,446.00	241,463.00	1,565,909.00	1,427,595.00	215,000.00	1,642,595.00	4.9%
Travel and Conferences		5200	160,996.00	95,268.00	256,264.00	142,648.00	61,524.00	204,172.00	-20.3%
Dues and Memberships		5300	32,819.00	0.00	32,819.00	29,137.00	0.00	29,137.00	-11.2%
Insurance		5400 - 5450	491,125.00	23,791.00	514,916.00	523,521.00	25,000.00	548,521.00	6.5%
Operations and Housekeeping Services		5500	1,518,564.00	4,500.00	1,523,064.00	1,593,564.00	4,500.00	1,598,064.00	4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	821,802.00	584,940.00	1,406,742.00	496,181.00	536,589.00	1,032,770.00	-26.6%
Transfers of Direct Costs		5710	(893,504.00)	893,504.00	0.00	(821,742.00)	821,742.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,319,300.00	1,963,156.00	3,282,456.00	760,214.00	1,524,096.00	2,284,310.00	-30.4%
Communications		5900	293,645.00	337.00	293,982.00	288,818.00	0.00	288,818.00	-1.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,069,193.00</b>	<b>3,806,959.00</b>	<b>8,876,152.00</b>	<b>4,439,936.00</b>	<b>3,188,451.00</b>	<b>7,628,387.00</b>	<b>-14.1%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,956.00	625,135.00	630,091.00	0.00	272,250.00	272,250.00	-56.8%
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	124,247.00	33,185.00	157,432.00	22,353.00	30,000.00	52,353.00	-66.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>129,203.00</b>	<b>658,320.00</b>	<b>787,523.00</b>	<b>22,353.00</b>	<b>302,250.00</b>	<b>324,603.00</b>	<b>-58.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit 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	1,811,683.00	1,811,683.00	0.00	1,879,281.00	1,879,281.00	3.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	202,785.00	0.00	202,785.00	165,174.00	0.00	165,174.00	-18.5%
Other Debt Service - Principal		7439	767,542.00	0.00	767,542.00	762,731.00	0.00	762,731.00	-0.6%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>970,327.00</b>	<b>1,811,683.00</b>	<b>2,782,010.00</b>	<b>927,905.00</b>	<b>1,879,281.00</b>	<b>2,807,186.00</b>	<b>0.9%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(57,547.00)	57,547.00	0.00	(56,170.00)	56,170.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(180,000.00)	0.00	(180,000.00)	(221,992.00)	0.00	(221,992.00)	23.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(237,547.00)</b>	<b>57,547.00</b>	<b>(180,000.00)</b>	<b>(278,162.00)</b>	<b>56,170.00</b>	<b>(221,992.00)</b>	<b>23.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>72,727,131.00</b>	<b>28,591,023.00</b>	<b>101,318,154.00</b>	<b>72,675,074.00</b>	<b>28,227,624.00</b>	<b>100,902,698.00</b>	<b>-0.4%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	407,310.00	0.00	407,310.00	340,680.00	0.00	340,680.00	-16.4%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>407,310.00</b>	<b>0.00</b>	<b>407,310.00</b>	<b>340,680.00</b>	<b>0.00</b>	<b>340,680.00</b>	<b>-16.4%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	206,324.00	0.00	206,324.00	261,066.00	0.00	261,066.00	26.5%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>206,324.00</b>	<b>0.00</b>	<b>206,324.00</b>	<b>261,066.00</b>	<b>0.00</b>	<b>261,066.00</b>	<b>26.5%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(11,500,542.00)	11,500,542.00	0.00	(11,954,434.00)	11,954,434.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(11,500,542.00)</b>	<b>11,500,542.00</b>	<b>0.00</b>	<b>(11,954,434.00)</b>	<b>11,954,434.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(10,886,908.00)</b>	<b>11,500,542.00</b>	<b>613,634.00</b>	<b>(11,352,688.00)</b>	<b>11,954,434.00</b>	<b>601,746.00</b>	<b>-1.9%</b>

**Adopted Budget  
 2017-18 Budget Attachment  
 Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

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

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2017-18 Budget
01	General Fund/County School Service Fund	\$13,605,915.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$13,605,915.00
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		\$3,027,081.00
Remaining Balance to Substantiate Need		\$10,578,834.00

Objects 9780/9789/9790

Form 01  
Form 17

Form 01CS Line 10B-4  
Form 01CS Line 10B-7

**Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties**

Form	Fund	2017-18 Budget	Description of Need
01	General Fund	\$2,018,054.00	Board Policy of Minimum 5% Reserve Site/Department Carryovers Due to Timing STRS Increases (2018/19 through 2020/21) PERS Increases (2018/19 though 2020/21)
01	General Fund	\$760,159.00	
01	General Fund	\$5,541,487.00	
01	General Fund	\$2,259,134.00	

Insert Lines above as needed

Total of Substantiated Needs \$10,578,834.00

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,981,103.00	3,014,493.00	1.1%
3) Other State Revenue		8300-8599	233,958.00	222,973.00	-4.7%
4) Other Local Revenue		8600-8799	1,945,078.00	2,035,497.00	4.6%
5) TOTAL, REVENUES			5,160,139.00	5,272,963.00	2.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,903,379.00	1,986,593.00	4.4%
3) Employee Benefits		3000-3999	536,234.00	565,362.00	5.4%
4) Books and Supplies		4000-4999	2,373,798.00	2,368,450.00	-0.2%
5) Services and Other Operating Expenditures		5000-5999	301,237.00	293,650.00	-2.5%
6) Capital Outlay		6000-6999	60,000.00	70,000.00	16.7%
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	180,000.00	221,992.00	23.3%
9) TOTAL, EXPENDITURES			5,354,648.00	5,506,047.00	2.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(194,509.00)	(233,084.00)	19.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(194,509.00)	(233,084.00)	19.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,374,386.00	1,179,877.00	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,374,386.00	1,179,877.00	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,374,386.00	1,179,877.00	-14.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	51,814.38	51,814.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,272,877.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,436.10		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,637.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	51,814.38		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,332,764.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	797.44		
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			797.44		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,331,967.40		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,972,723.00	3,014,493.00	1.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	8,380.00	0.00	-100.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>2,981,103.00</b>	<b>3,014,493.00</b>	<b>1.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	233,958.00	222,973.00	-4.7%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>233,958.00</b>	<b>222,973.00</b>	<b>-4.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,919,371.00	2,011,958.00	4.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,500.00	7,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18,207.00	16,039.00	-11.9%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>1,945,078.00</b>	<b>2,035,497.00</b>	<b>4.6%</b>
<b>TOTAL REVENUES</b>			<b>5,160,139.00</b>	<b>5,272,963.00</b>	<b>2.2%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,552,978.00	1,619,797.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	268,656.00	283,463.00	5.5%
Clerical, Technical and Office Salaries		2400	81,745.00	83,333.00	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,903,379.00</b>	<b>1,986,593.00</b>	<b>4.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	211,212.00	244,603.00	15.8%
OASDI/Medicare/Alternative		3301-3302	119,851.00	129,373.00	7.9%
Health and Welfare Benefits		3401-3402	168,756.00	160,668.00	-4.8%
Unemployment Insurance		3501-3502	871.00	912.00	4.7%
Workers' Compensation		3601-3602	27,967.00	22,599.00	-19.2%
OPEB, Allocated		3701-3702	599.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,978.00	7,207.00	3.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>536,234.00</b>	<b>565,362.00</b>	<b>5.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	228,604.00	212,100.00	-7.2%
Noncapitalized Equipment		4400	35,000.00	35,350.00	1.0%
Food		4700	2,110,194.00	2,121,000.00	0.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,373,798.00</b>	<b>2,368,450.00</b>	<b>-0.2%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	15,000.00	0.0%
Dues and Memberships		5300	530.00	550.00	3.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	70,000.00	70,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,000.00	35,000.00	16.7%
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	181,707.00	169,100.00	-6.9%
Communications		5900	4,000.00	4,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>301,237.00</b>	<b>293,650.00</b>	<b>-2.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	60,000.00	70,000.00	16.7%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>60,000.00</b>	<b>70,000.00</b>	<b>16.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	180,000.00	221,992.00	23.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>180,000.00</b>	<b>221,992.00</b>	<b>23.3%</b>
<b>TOTAL EXPENDITURES</b>			<b>5,354,648.00</b>	<b>5,506,047.00</b>	<b>2.8%</b>

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,601,510.00	11,556,000.00	-20.9%
5) TOTAL REVENUES			14,601,510.00	11,556,000.00	-20.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	762,388.00	50,000.00	-93.4%
5) Services and Other Operating Expenditures		5000-5999	4,454,970.00	7,614,320.00	70.9%
6) Capital Outlay		6000-6999	718,856.00	2,100,000.00	192.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,247,828.00	1,250,075.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			7,184,042.00	11,014,395.00	53.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,417,468.00	541,605.00	-92.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,861,593.00	340,680.00	-91.2%
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			(3,861,593.00)	(340,680.00)	-91.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,555,875.00	200,925.00	-94.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	16,375,205.00	20,222,561.00	23.5%
b) Audit Adjustments					
		9793	291,481.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			16,666,686.00	20,222,561.00	21.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			16,666,686.00	20,222,561.00	21.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance			20,222,561.00	20,423,486.00	1.0%
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	20,222,561.00	20,423,486.00	1.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	22,033,751.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	22,837.50		
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			22,056,589.02		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	222.00		
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			222.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			22,056,367.02		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	220,000.00	200,000.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	13,577,000.00	11,356,000.00	-16.4%
Other Local Revenue					
All Other Local Revenue		8699	804,510.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>14,601,510.00</b>	<b>11,556,000.00</b>	<b>-20.9%</b>
<b>TOTAL REVENUES</b>			<b>14,601,510.00</b>	<b>11,556,000.00</b>	<b>-20.9%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,520.00	0.00	-100.0%
Noncapitalized Equipment		4400	760,868.00	50,000.00	-93.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			762,388.00	50,000.00	-93.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,627.00	32,500.00	65.6%
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	4,435,343.00	7,581,820.00	70.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,454,970.00</b>	<b>7,614,320.00</b>	<b>70.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	186,665.00	2,100,000.00	1025.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	532,191.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>718,856.00</b>	<b>2,100,000.00</b>	<b>192.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	272,828.00	240,075.00	-12.0%
Other Debt Service - Principal		7439	975,000.00	1,010,000.00	3.6%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,247,828.00</b>	<b>1,250,075.00</b>	<b>0.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,184,042.00</b>	<b>11,014,395.00</b>	<b>53.3%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	3,454,283.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	407,310.00	340,680.00	-16.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			3,861,593.00	340,680.00	-91.2%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(3,861,593.00)</b>	<b>(340,680.00)</b>	<b>-91.2%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,209.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,454,283.00	0.00	-100.0%
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			3,469,492.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(3,469,492.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,454,283.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,454,283.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,209.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	15,209.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			15,209.00	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			15,209.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	282.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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			282.35		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	83.46		
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			83.46		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			198.89		



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	15,209.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>15,209.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	3,454,283.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,454,283.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>3,469,492.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	3,454,283.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,454,283.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			3,454,283.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	260.00	260.00	0.0%
5) TOTAL REVENUES			260.00	260.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	100.00	100.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			5,100.00	5,100.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,840.00)	(4,840.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(4,840.00)	(4,840.00)	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	71,248.00	66,408.00	-6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,248.00	66,408.00	-6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			71,248.00	66,408.00	-6.8%
2) Ending Net Position, June 30 (E + F1e)			66,408.00	61,568.00	-7.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	66,408.00	61,568.00	-7.3%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,358.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	52,123.03		
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			66,481.14		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			66,481.14		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	260.00	260.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			260.00	260.00	0.0%
<b>TOTAL, REVENUES</b>			260.00	260.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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	5,000.00	5,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	100.00	100.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			100.00	100.00	0.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			5,100.00	5,100.00	0.0%

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

**MULTI - YEAR PROJECTION ASSUMPTIONS  
FISCAL YEARS ENDING 2018-2020  
BUDGET ADOPTION 2017-18**

	2017-18	2018-19	2019-20
<b>INCOME</b>			
STATUTORY COLA	1.56%	2.15%	2.35%
LCFF GAP FUNDING	43.97%	71.53%	73.51%
ADA/ENROLLMENT GROWTH	100 ADA increase	100 ADA increase	100 ADA increase
ENROLLMENT PROJECTION	10,588	10,688	10,788
ADA PROJECTIONS	10,304	10,404	10,504
UNDUPLICATED COUNT	3,144	3,104	3,064
SPECIAL ED (SELPA) INCOME (Dec / April Student count)	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate
K-3 CLASS SIZE	TK-3 24:1 School Avg.	TK-3 24:1 School Avg.	TK-3 24:1 School Avg.
STATE--One Time Funds	None	None	None
LOTTERY INCOME-Unrestricted	\$144.00/annual	\$144.00/annual	\$144.00/annual
LOTTERY INCOME-Restricted	\$45.00/annual	\$45.00/annual	\$45.00/annual
INTEREST INCOME	\$210,000	\$210,000	\$210,000
TRANSPORTATION FEES	\$95,000	\$95,000	\$95,000
<b>EXPENSES</b>			
STEP AND COLUMN (ALL STAFF)	District Wide = 2.09%	District Wide = 2.09%	District Wide = 2.09%
STRS Rate	14.43%	16.28%	18.13%
PERS Rate	15.531%	18.10%	20.80%
RETIREEES	8.0 F.T.E.	4.0 F.T.E.	4.0 F.T.E.
GROWTH POSITIONS - TEACHERS	20.0 F.T.E.	5.0 F.T.E.	5.0 F.T.E.
GROWTH POSITIONS - SPECIAL ED	1.0 F.T.E.	1.0 F.T.E.	1.0 F.T.E.
GROWTH POSITIONS - Spec Ed Classified	3.0 F.T.E.	2.0 F.T.E.	2.0 F.T.E.
SPECIAL ED PCOE BILLBACK	Rate increase 5%	Rate increase 5%	Rate increase 5%
TRANSPORTATION CONTRACT WITH RJUHSD	5% increase over prior year	5% increase over prior year	5% increase over prior year
UTILITIES	5% Increase	2% Increase	2% Increase
ROUTINE RESTRICTED MAINT	Based on State Requirements	Based on State Requirements	Based on State Requirements
GASB 45 (Pre-funding Retiree Health Costs)	Cost to Pre-fund not included	Cost to Pre-fund not included	Cost to Pre-fund not included

**ROSEVILLE CITY SCHOOL DISTRICT  
BUDGET ADOPTION 2017-18  
MULTI YEAR PROJECTION  
RESTRICTED AND UNRESTRICTED FUNDS**

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>REVENUES</b>					
LCFF	73,366,313	80,578,303	83,340,874	87,096,001	90,216,854
Federal Revenue	3,574,570	3,801,201	3,544,147	3,544,147	3,544,147
Other State Revenue	12,081,553	9,375,597	7,072,367	7,092,110	7,111,853
Local Revenues	5,938,868	6,132,828	5,830,713	5,855,713	5,880,713
<b>TOTAL REVENUES</b>	<b>94,961,304</b>	<b>99,887,929</b>	<b>99,788,101</b>	<b>103,587,971</b>	<b>106,753,567</b>
<b>EXPENDITURES</b>					
Certificated Salaries	46,187,065	49,759,317	52,287,700	53,492,426	54,733,315
Classified Salaries	10,998,571	11,901,207	12,434,860	12,714,596	12,994,343
Employee Benefits	16,652,557	19,536,420	21,587,847	23,084,655	24,647,556
Books & Supplies	3,599,904	7,855,527	4,054,107	4,274,543	5,682,340
Services and Other Operating Exp	7,840,094	8,876,152	7,628,387	7,443,232	7,442,523
Capital Outlay	786,960	787,523	324,603	324,603	324,603
Other Outgo	2,100,059	2,782,010	2,807,186	2,874,186	2,949,186
Indirect / Direct charges	(202,902)	(180,000)	(221,992)	(221,992)	(221,992)
<b>TOTAL EXPENDITURES</b>	<b>87,962,308</b>	<b>101,318,156</b>	<b>100,902,698</b>	<b>103,986,250</b>	<b>108,551,873</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>6,998,996</b>	<b>(1,430,227)</b>	<b>(1,114,597)</b>	<b>(398,279)</b>	<b>(1,798,306)</b>
<b>OTHER FINANCING SOURCES/USES</b>	<b>584,212</b>	<b>613,634</b>	<b>601,746</b>	<b>532,026</b>	<b>605,136</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>7,583,208</b>	<b>(816,593)</b>	<b>(512,851)</b>	<b>133,747</b>	<b>(1,193,170)</b>
<b>PROJECTED BEGINNING FUND BALANCE</b>	<b>13,941,223</b>	<b>21,524,431</b>	<b>20,707,838</b>	<b>20,194,987</b>	<b>20,328,734</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>21,524,431</b>	<b>20,707,838</b>	<b>20,194,987</b>	<b>20,328,734</b>	<b>19,135,564</b>
<b>COMPONENTS OF ENDING BALANCE</b>					
<b>Non-Spendable:</b>					
Revolving Cash	10,000	10,000	10,000	10,000	10,000
Prepaid Expenses	302,834	321,286	321,286	321,286	321,286
<b>Restricted:</b>	<b>4,907,485</b>	<b>3,913,764</b>	<b>3,457,788</b>	<b>3,842,421</b>	<b>4,226,665</b>
<b>Committed:</b>					
Maintenance	425,973	352,048	400,000	400,000	400,000
Curriculum Adoption	2,000,000	1,500,000	1,500,000	1,500,000	-
Furniture Replacement	450,000	-	-	-	-
New School Start-Up	400,000	350,000	450,000	450,000	390,000
Student Information System	243,230	88,640	-	-	-
Technology Replacement	400,000	300,000	200,000	100,000	-
Wi-Fi Upgrade	250,000	250,000	250,000	250,000	150,000
<b>Assigned:</b>					
Carryover--Site & District Maintenance	1,269,230	1,062,133	962,588	962,588	962,588
Curriculum Adoption	2,300,000	-	-	-	-
Furniture Replacement	111,591	-	-	-	-
Phone System	375,000	-	-	-	-
Wi-Fi Upgrade	649,686	176,971	176,971	176,971	176,971
<b>Unassigned:</b>					
3% Designation	2,638,869	3,039,545	3,027,081	3,119,587	3,256,556
Additional 2% Board Reserve	1,759,246	2,026,363	2,018,054	2,079,725	2,171,037
Unassigned Balance	3,031,287	7,317,088	7,421,219	7,116,156	7,070,460

**ROSEVILLE CITY SCHOOL DISTRICT  
BUDGET ADOPTION 2017-18  
MULTI YEAR PROJECTION  
UNRESTRICTED FUNDS**

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>REVENUES</b>					
LCFF	72,006,724	78,943,431	81,630,498	85,385,625	88,506,478
Federal Revenue	135,219	81,725	75,000	75,000	75,000
Other State Revenue	6,794,254	3,898,350	1,843,735	1,858,777	1,873,819
Local Revenues	607,063	867,663	421,654	421,654	421,654
<b>TOTAL REVENUES</b>	<b>79,543,260</b>	<b>83,791,169</b>	<b>83,970,887</b>	<b>87,741,056</b>	<b>90,876,952</b>
<b>EXPENDITURES</b>					
Certificated Salaries	38,525,715	41,292,448	43,601,916	44,746,415	45,927,077
Classified Salaries	6,974,498	7,466,116	7,818,959	8,058,695	8,298,442
Employee Benefits	10,998,735	12,575,112	13,958,022	15,422,094	16,950,031
Books & Supplies	2,315,097	5,462,281	2,184,145	2,420,153	3,826,012
Services and Other Operating Exp	4,347,831	5,069,193	4,439,936	4,370,402	4,369,693
Capital Outlay	364,717	129,203	22,353	22,353	22,353
Other Outgo	683,393	970,327	927,905	919,905	919,905
Indirect / Direct charges (7300)	(271,718)	(237,547)	(278,162)	(278,162)	(278,162)
<b>TOTAL EXPENDITURES</b>	<b>63,938,268</b>	<b>72,727,133</b>	<b>72,675,074</b>	<b>75,681,856</b>	<b>80,035,350</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>15,604,992</b>	<b>11,064,036</b>	<b>11,295,813</b>	<b>12,059,200</b>	<b>10,841,602</b>
<b>OTHER FINANCING SOURCES/USES</b>	<b>(9,087,173)</b>	<b>(10,886,908)</b>	<b>(11,352,688)</b>	<b>(12,310,086)</b>	<b>(12,419,016)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>6,517,819</b>	<b>177,128</b>	<b>(56,875)</b>	<b>(260,886)</b>	<b>(1,577,414)</b>
PROJECTED BEGINNING FUND BALANCE	10,099,127	16,616,946	16,794,074	16,737,199	16,486,313
PROJECTED ENDING FUND BALANCE	16,616,946	16,794,074	16,737,199	16,486,313	14,908,899
<b>COMPONENTS OF ENDING BALANCE</b>					
<b>Non-Spendable:</b>					
Revolving Cash	10,000	10,000	10,000	10,000	10,000
Prepaid expenses	302,834	321,286	321,286	321,286	321,286
<b>Restricted:</b>					
<b>Committed:</b>					
Maintenance	425,973	352,048	400,000	400,000	400,000
Curriculum Adoption	2,000,000	1,500,000	1,500,000	1,500,000	-
Furniture Replacement	450,000	-	-	-	-
New School Start-Up	400,000	350,000	450,000	450,000	390,000
Student Information System	243,230	88,640	-	-	-
Technology Replacement	400,000	300,000	200,000	100,000	-
WiFi Upgrade	250,000	250,000	250,000	250,000	150,000
<b>Assigned:</b>					
Carryover--Site & District	1,269,230	1,062,133	962,588	962,588	962,588
Furniture Replacement	111,591	-	-	-	-
WiFi Upgrade	649,686	176,971	176,971	176,971	176,971
Phone System	375,000	-	-	-	-
Curriculum Adoption	2,300,000	-	-	-	-
Maintenance	-	-	-	-	-
<b>Unassigned:</b>					
3% Designation	2,638,869	3,039,545	3,027,081	3,119,587	3,256,556
Additonal 2% Board Reserve	1,759,246	2,026,363	2,018,054	2,079,725	2,171,037
Unassigned Balance	3,031,287	7,317,088	7,421,219	7,116,156	7,070,460



**ROSEVILLE CITY SCHOOL DISTRICT  
BUDGET ADOPTION 2017-18  
MULTI YEAR PROJECTION  
RESTRICTED FUNDS**

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>REVENUES</b>					
LCOFF	1,359,589	1,634,872	1,710,376	1,710,376	1,710,376
Federal Revenue	3,439,351	3,719,476	3,469,147	3,469,147	3,469,147
Other State Revenue	5,287,299	5,477,247	5,228,632	5,233,333	5,238,033
Local Revenues	5,331,805	5,265,165	5,409,059	5,434,059	5,459,059
<b>TOTAL REVENUES</b>	<b>15,418,044</b>	<b>16,096,760</b>	<b>15,817,214</b>	<b>15,846,915</b>	<b>15,876,615</b>
<b>EXPENDITURES</b>					
Certificated Salaries	7,661,350	8,466,869	8,685,784	8,746,011	8,806,238
Classified Salaries	4,024,073	4,435,091	4,615,901	4,655,901	4,695,901
Employee Benefits	5,653,822	6,961,308	7,629,825	7,662,561	7,697,525
Books & Supplies	1,284,807	2,393,246	1,869,962	1,854,390	1,856,328
Services and Other Operating Exp	3,492,263	3,806,959	3,188,451	3,072,830	3,072,830
Capital Outlay	422,243	658,320	302,250	302,250	302,250
Other Outgo	1,416,666	1,811,683	1,879,281	1,954,281	2,029,281
Indirect / Direct charges (7300)	68,816	57,547	56,170	56,170	56,170
<b>TOTAL EXPENDITURES</b>	<b>24,024,040</b>	<b>28,591,023</b>	<b>28,227,624</b>	<b>28,304,394</b>	<b>28,516,523</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>(8,605,996)</b>	<b>(12,494,263)</b>	<b>(12,410,410)</b>	<b>(12,457,479)</b>	<b>(12,639,908)</b>
<b>OTHER FINANCING SOURCES/USES</b>	<b>9,671,385</b>	<b>11,500,542</b>	<b>11,954,434</b>	<b>12,842,112</b>	<b>13,024,152</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,065,389</b>	<b>-993,721</b>	<b>-455,976</b>	<b>384,633</b>	<b>384,244</b>
PROJECTED BEGINNING FUND BALANCE	3,842,096	4,907,485	3,913,764	3,457,788	3,842,421
PROJECTED ENDING FUND BALANCE	4,907,485	3,913,764	3,457,788	3,842,421	4,226,665
<b>COMPONENTS OF ENDING BALANCE</b>					
Pre-Paid Expenditures	-	-	-	-	-
Restricted Reserves:					
Federal	250,272	150,272	150,272	150,272	150,272
State	3,536,240	3,003,557	2,547,581	2,932,214	3,316,458
Local	759,935	759,935	759,935	759,935	759,935
Curriculum Adoption (Lottery)	361,038	-	-	-	-

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10,185.88	10,185.88	10,185.88	10,285.88	10,285.88	10,285.88
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	10,185.88	10,185.88	10,185.88	10,285.88	10,285.88	10,285.88
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	18.34	18.34	18.34	18.34	18.34	18.34
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	18.34	18.34	18.34	18.34	18.34	18.34
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	10,204.22	10,204.22	10,204.22	10,304.22	10,304.22	10,304.22
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>		12,561,889.00	11,042,259.00	19,034,184.00	16,728,660.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,082,247.00	3,008,723.00	3,008,723.00	6,082,243.00			45,724,348.00	45,724,348.00
Property Taxes	8020-8079	0.00	11,735,829.00	498,285.00	5,199,538.00			35,942,489.00	35,942,489.00
Miscellaneous Funds	8080-8099	(3,999.00)	(3,999.00)	(3,999.00)	(3,998.00)	1,710,376.00		1,674,037.00	1,674,037.00
Federal Revenue	8100-8299	10,931.00	138,967.00	2,180,322.00	313,942.00			3,544,147.00	3,544,147.00
Other State Revenue	8300-8599	412,665.00	771,669.00	0.00	3,555,409.00			7,072,367.00	7,072,367.00
Other Local Revenue	8600-8799	430,533.00	406,609.00	455,567.00	996,290.00			5,830,713.00	5,830,713.00
Interfund Transfers In	8910-8929	18,803.00	18,803.00	18,803.00	18,802.00			340,680.00	340,680.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			261,066.00	261,066.00
<b>TOTAL RECEIPTS</b>		6,951,180.00	16,076,601.00	6,137,701.00	16,182,226.00	1,710,376.00	0.00	100,389,847.00	100,389,847.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	5,208,127.00	4,579,874.00	4,671,767.00	4,605,254.00			52,287,700.00	52,287,700.00
Classified Salaries	2000-2999	1,089,204.00	1,067,718.00	1,213,865.00	1,106,608.00			12,434,860.00	12,434,860.00
Employee Benefits	3000-3999	1,737,000.00	1,633,152.00	1,714,553.00	5,298,686.00			21,587,847.00	21,587,847.00
Books and Supplies	4000-4999	125,705.00	175,449.00	196,486.00	526,645.00			4,054,107.00	4,054,107.00
Services	5000-5999	310,774.00	711,292.00	392,995.00	1,975,290.00			7,628,387.00	7,628,387.00
Capital Outlay	6000-6599	0.00	0.00	253,559.00	0.00			324,603.00	324,603.00
Other Outgo	7000-7499	0.00	0.00	0.00	469,691.00	1,879,281.00		2,585,194.00	2,585,194.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		8,470,810.00	8,157,485.00	8,443,225.00	13,982,174.00	1,879,281.00	0.00	100,902,698.00	100,902,698.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299		72,809.00					3,461,151.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	72,809.00	0.00	0.00	0.00	0.00	3,461,151.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							4,397,916.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	4,397,916.00	0.00
Nonoperating	9910							0.00	
Suspense Clearing		0.00	72,809.00	0.00	0.00	0.00	0.00	(936,765.00)	
<b>TOTAL BALANCE SHEET ITEMS</b>			72,809.00	0.00	0.00	0.00	0.00	(936,765.00)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(1,519,630.00)	7,991,925.00	(2,305,524.00)	2,180,052.00	(169,905.00)	0.00	(1,449,616.00)	(512,851.00)
<b>F. ENDING CASH (A + E)</b>		11,042,259.00	19,034,184.00	16,728,660.00	18,908,712.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								18,739,907.00	

# 2017-18 Adopted Budget Cash Flow Assumptions

(Please complete and return to PCOE with budget reports)

REVENUES	Included Yes/No	Amount	Comments & Timing
<b>8010-8099 Revenue Limit Sources</b>			
Principal Apportionment			
Payment schedule per CDE Website (5, 5, 9...) <a href="http://www.cde.ca.gov/fg/aa/pa/papayschedule.asp">www.cde.ca.gov/fg/aa/pa/papayschedule.asp</a>	Yes		
\$48/ada one-time discretionary funding (Dec, Jan, Mar, Apr)	No		
EPA payments in Sept, Dec, Mar, June	Yes		
Property Taxes (please note source for estimate)	Yes		16-17 P-2
<b>8100 - 8299 Federal Revenue</b>			
Did you include funding disbursed through the cash management system?	Yes		
<b>8600 - 8799 Other Local Revenue</b>			
What Interest Rate did you project?	1.41%	210,000	
Interest adjusted for effect of dry pd financing?	N/A		
<b>Transfers In</b>			
Interfund borrowing transfers from other funds	N/A		
TRANS Proceeds (including Mid-Year TRANS)	N/A		
Dry Pd Financing Arrangement w/County treasurer?	N/A		
<b>EXPENDITURES</b>			
<b>1000 -3999 Salaries and Benefits</b>			
COLAs or retroactive payments included?	No		
Salary rollbacks or furloughs included?	No		
Increases or decrease in H/W premiums included?	N/A		
<b>4000 -6999 Supplies, Services, &amp; Capital Outlay</b>			
Elections, Legal Settlements	No		
Other large payments	No		
<b>7000 - 7499 Other Outgo</b>			
TRANS Debt Service Set-Asides	N/A		
Interfund borrowing payback	N/A		
Debt Service for Non-Voter Approved Debt	Yes	927,905	
2016-17 Billback	Yes		
<b>Transfers Out</b>			
Other	N/A		

Current Expense Formula/Minimum Classroom Compensation

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	49,759,315.00	301	0.00	303	49,759,315.00	305	879,979.00		307	48,879,336.00	309
2000 - Classified Salaries	11,901,207.00	311	0.00	313	11,901,207.00	315	397,171.00		317	11,504,036.00	319
3000 - Employee Benefits	19,536,420.00	321	311,781.00	323	19,224,639.00	325	352,452.00		327	18,872,187.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,855,527.00	331	1,182.00	333	7,854,345.00	335	1,095,535.00		337	6,758,810.00	339
5000 - Services. . . & 7300 - Indirect Costs	8,696,152.00	341	8,000.00	343	8,688,152.00	345	2,801,246.00		347	5,886,906.00	349
TOTAL					97,427,658.00	365			TOTAL	91,901,275.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			65.74%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	65.74%
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).	91,901,275.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	9,785	9,792		
Charter School				
<b>Total ADA</b>	<b>9,785</b>	<b>9,792</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2015-16)				
District Regular	9,586	9,762		
Charter School				
<b>Total ADA</b>	<b>9,586</b>	<b>9,762</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2016-17)				
District Regular	9,894	10,186		
Charter School		0		
<b>Total ADA</b>	<b>9,894</b>	<b>10,186</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2017-18)				
District Regular	10,286			
Charter School	0			
<b>Total ADA</b>	<b>10,286</b>			

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)					
District Regular		10,090	9,820		
Charter School					
<b>Total Enrollment</b>		<b>10,090</b>	<b>9,820</b>	<b>2.7%</b>	<b>Not Met</b>
Second Prior Year (2015-16)					
District Regular		9,870	10,084		
Charter School					
<b>Total Enrollment</b>		<b>9,870</b>	<b>10,084</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2016-17)					
District Regular		10,183	10,477		
Charter School					
<b>Total Enrollment</b>		<b>10,183</b>	<b>10,477</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2017-18)					
District Regular		10,568			
Charter School					
<b>Total Enrollment</b>		<b>10,568</b>			

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

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

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

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

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

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



**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	9,547	9,820	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>9,547</b>	<b>9,820</b>	<b>97.2%</b>
Second Prior Year (2015-16)			
District Regular	9,761	10,084	
Charter School			
<b>Total ADA/Enrollment</b>	<b>9,761</b>	<b>10,084</b>	<b>96.8%</b>
First Prior Year (2016-17)			
District Regular	10,186	10,477	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>10,186</b>	<b>10,477</b>	<b>97.2%</b>
		Historical Average Ratio:	97.1%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>97.6%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	10,286	10,568		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>10,286</b>	<b>10,568</b>	<b>97.3%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	10,386	10,668		
Charter School				
<b>Total ADA/Enrollment</b>	<b>10,386</b>	<b>10,668</b>	<b>97.4%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	10,486	10,768		
Charter School				
<b>Total ADA/Enrollment</b>	<b>10,486</b>	<b>10,768</b>	<b>97.4%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

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

LCFF Target (Reference Only)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	84,153,592.00	86,591,167.00	89,357,230.00

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)				
b. Prior Year ADA (Funded)	10,204.22	10,304.22	10,404.22	10,504.22
c. Difference (Step 1a minus Step 1b)		100.00	100.00	100.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.98%	0.97%	0.96%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		78,980,126.00	81,666,837.00	85,421,615.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		1,980,019.00	3,028,861.00	2,365,500.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		1,980,019.00	3,028,861.00	2,365,500.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		2.51%	3.71%	2.77%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>		3.49%	4.68%	3.73%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>2.49% to 4.49%</b>	<b>3.68% to 5.68%</b>	<b>2.73% to 4.73%</b>

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	35,942,489.00	35,942,489.00	35,942,489.00	35,942,489.00
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)	78,980,126.00	81,666,837.00	85,421,615.00	88,542,126.00
District's Projected Change in LCFF Revenue:		3.40%	4.60%	3.65%
LCFF Revenue Standard:		2.49% to 4.49%	3.68% to 5.68%	2.73% to 4.73%
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)	51,249,769.99	58,377,514.32	87.8%
Second Prior Year (2015-16)	56,498,948.34	63,938,267.69	88.4%
First Prior Year (2016-17)	61,333,674.00	72,727,131.00	84.3%
	Historical Average Ratio:		86.8%

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.8% to 89.8%	83.8% to 89.8%	83.8% to 89.8%

**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)	65,378,897.00	72,675,074.00	90.0%	Not Met
1st Subsequent Year (2018-19)	68,227,204.00	75,681,856.00	90.2%	Not Met
2nd Subsequent Year (2019-20)	71,175,550.00	80,035,350.00	88.9%	Met

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

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

- 1a. **STANDARD 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)

The District is projected to spend \$2,153,804 in 2016-17 unrestricted funds on a curriculum adoption. Without the 2016-17 curriculum adoption the 2017-18 and 2018-19 standard would have been met.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.49%	4.68%	3.73%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.51% to 13.49%	-5.32% to 14.68%	-6.27% to 13.73%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.51% to 8.49%	-3.2% to 9.68%	-1.27% to 8.73%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2016-17)			
Budget Year (2017-18)	3,801,201.00		
1st Subsequent Year (2018-19)	3,544,147.00	-6.76%	Yes
2nd Subsequent Year (2019-20)	3,544,147.00	0.00%	No

**Explanation:**  
(required if Yes)

The 2016-17 budget includes \$181,074 in revenues deferred from the prior year. In addition, 2017-18 Medi-Cal revenues are projected to decrease \$57,624.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2016-17)			
Budget Year (2017-18)	9,375,597.00		
1st Subsequent Year (2018-19)	7,072,367.00	-24.57%	Yes
2nd Subsequent Year (2019-20)	7,092,110.00	0.28%	No

**Explanation:**  
(required if Yes)

The District received \$2,093,872 in one-time mandate reimbursements in the 2016-17 fiscal year which are not budgeted in future years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2016-17)			
Budget Year (2017-18)	6,132,828.00		
1st Subsequent Year (2018-19)	5,830,713.00	-4.93%	Yes
2nd Subsequent Year (2019-20)	5,855,713.00	0.43%	No

**Explanation:**  
(required if Yes)

The District did not budget Erate revenues for fiscal years 2017-18 through 2019-20.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2016-17)			
Budget Year (2017-18)	7,855,527.00		
1st Subsequent Year (2018-19)	4,054,107.00	-48.39%	Yes
2nd Subsequent Year (2019-20)	4,274,543.00	5.44%	No

**Explanation:**  
(required if Yes)

The District had the following one-time 2016-17 expenditures: wi-fi upgrades \$418,985; furniture and equipment replacement \$780,836; curriculum adoption \$2,661,919. The District is projected to spend \$1,500,000 on a curriculum adoption during the 2019-20 fiscal year.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line 85)**

First Prior Year (2016-17)	8,876,152.00		
Budget Year (2017-18)	7,628,387.00	-14.08%	Yes
1st Subsequent Year (2018-19)	7,443,232.00	-2.43%	Yes
2nd Subsequent Year (2019-20)	7,442,523.00	-0.01%	No

**Explanation:**  
(required if Yes)

The District had the following one-time 2016-17 expenditures: wi-fi upgrades \$467,326; one-time maintenance projects \$360,714, other one-time expenditures \$288,144. The District is projected to decrease its summer maintenance projects by \$200,000 per year beginning with the 2018-19 fiscal year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2016-17)	19,309,626.00		
Budget Year (2017-18)	16,447,227.00	-14.82%	Not Met
1st Subsequent Year (2018-19)	16,491,970.00	0.27%	Met
2nd Subsequent Year (2019-20)	16,536,713.00	0.27%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2016-17)	16,731,679.00		
Budget Year (2017-18)	11,682,494.00	-30.18%	Not Met
1st Subsequent Year (2018-19)	11,717,775.00	0.30%	Met
2nd Subsequent Year (2019-20)	13,124,863.00	12.01%	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)

The 2016-17 budget includes \$181,074 in revenues deferred from the prior year. In addition, 2017-18 Medi-Cal revenues are projected to decrease \$57,624.

**Explanation:**

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

The District received \$2,093,872 in one-time mandate reimbursements in the 2016-17 fiscal year which are not budgeted in future years.

**Explanation:**

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

The District did not budget Erate revenues for fiscal years 2017-18 through 2019-20.

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)

The District had the following one-time 2016-17 expenditures: wi-fi upgrades \$418,985; furniture and equipment replacement \$780,836; curriculum adoption \$2,661,919. The District is projected to spend \$1,500,000 on a curriculum adoption during the 2019-20 fiscal year.

**Explanation:**

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

The District had the following one-time 2016-17 expenditures: wi-fi upgrades \$467,326; one-time maintenance projects \$360,714, other one-time expenditures \$288,144. The District is projected to decrease its summer maintenance projects by \$200,000 per year beginning with the 2018-19 fiscal year.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	100,902,698.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	100,902,698.00	3,027,080.94	1,605,535.68	1,605,535.68

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%
	2,018,053.96	2,018,053.96

e. OMMA/RMA Contribution	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
	3,034,848.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,457,940.00	2,638,870.00	3,039,545.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,578,833.78	3,031,284.02	7,317,088.60
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)	6,036,773.78	5,670,154.02	10,356,633.60
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	81,931,301.10	87,962,307.57	101,318,154.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	81,931,301.10	87,962,307.57	101,318,154.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	7.4%	6.4%	10.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.5%</b>	<b>2.1%</b>	<b>3.4%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	260,045.75	58,377,514.32	N/A	Met
Second Prior Year (2015-16)	6,517,819.10	63,938,267.69	N/A	Met
First Prior Year (2016-17)	177,130.00	72,727,131.00	N/A	Met
Budget Year (2017-18) (Information only)	(56,875.00)	72,675,074.00		

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

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

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

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



**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1a, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	9,780,441.00	9,839,079.86	N/A	Met
Second Prior Year (2015-16)	9,365,090.00	10,099,125.61	N/A	Met
First Prior Year (2016-17)	15,156,841.00	16,616,946.00	N/A	Met
Budget Year (2017-18) (Information only)	16,794,076.00			

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	10,286	10,386	10,486
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): \_\_\_\_\_

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

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	100,902,698.00	103,986,250.00	108,551,873.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	100,902,698.00	103,986,250.00	108,551,873.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,027,080.94	3,119,587.50	3,256,556.19
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)	3,027,080.94	3,119,587.50	3,256,556.19

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

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

**Reserve Amounts**

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,027,081.00	3,119,587.50	3,256,556.19
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,421,221.00	7,116,156.00	7,070,460.00
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		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,448,302.00	10,235,743.50	10,327,016.19
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.35%	9.84%	9.51%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,027,080.94</b>	<b>3,119,587.50</b>	<b>3,256,556.19</b>
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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2016-17)	(11,500,542.00)			
Budget Year (2017-18)	(11,954,434.00)	453,892.00	3.9%	
1st Subsequent Year (2018-19)	(12,842,112.00)	887,678.00	7.4%	Met
2nd Subsequent Year (2019-20)	(13,024,152.00)	182,040.00	1.4%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2016-17)	407,310.00			
Budget Year (2017-18)	340,680.00	(66,630.00)	-16.4%	Not Met
1st Subsequent Year (2018-19)	270,960.00	(69,720.00)	-20.5%	Not Met
2nd Subsequent Year (2019-20)	344,070.00	73,110.00	27.0%	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

1b. 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)

Transfers into the General fund represent 3% of projected developer fee revenue collected in the Capital Facilities fund. These transfers have been adjusted following meetings with developers and evaluating projected construction.

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

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

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	01 8011	01 7438/7439	314,244
Certificates of Participation	7	25 8681	25 7438/7438	7,780,000
General Obligation Bonds	13	51 8611	51 7433/7434	28,711,725
Supp Early Retirement Program	8	01 8011	01 7438/7439	2,802,206
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
<b>TOTAL:</b>				<b>39,608,175</b>

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases	197,787	164,010	108,329	53,478
Certificates of Participation	1,247,828	1,250,075	1,246,250	1,246,353
General Obligation Bonds	7,078,326	7,662,688	2,275,875	2,368,125
Supp Early Retirement Program	657,164	694,399	557,507	438,347
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>9,181,105</b>	<b>9,771,172</b>	<b>4,167,961</b>	<b>4,106,303</b>
<b>Has total annual payment increased over prior year (2016-17)?</b>		<b>Yes</b>	<b>No</b>	<b>No</b>

**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 annual payment for General Obligation Bonds increases \$584,362 in 2017-18; these payments are made by secured taxes. The annual payment for General Obligation Bonds will decrease \$5,386,813 for the 2018-19 fiscal year as the 1992 General Obligation Bonds will be fully amortized during the 2017-18 fiscal year. The District entered into STRS Golden Handshakes during the 2016-17 fiscal year with 8 employees; these Golden Handshakes will be paid over an eight year term.

**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)

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

5. OPEB Contributions

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	1,341,596.00	1,341,596.00	1,341,596.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	336,520.00	310,634.00	330,048.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	336,520.00	310,634.00	330,048.00
d. Number of retirees receiving OPEB benefits	52	48	51

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

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

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

No
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2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

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3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	532.2	556.2	562.2	568.2

**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.

2017-18 fiscal year unsettled.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

540,218
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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
3,642,950	3,686,072	3,727,194
100.0%	100.0%	100.0%
4.1%	1.2%	1.2%

**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		
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**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
972,630	985,000	947,788
17.8%	1.2%	-3.6%

**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.):

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	276.4	279.6	281.6	283.6

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

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

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

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

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

2017-18 fiscal year unsettled.

**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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
<b>One Year Agreement</b>			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Multiyear Agreement</b>			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,127,472	1,127,472	1,127,472
100.0%	100.0%	100.0%
1.1%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:


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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
191,608	214,202	214,211
7.7%	1.2%	0.0%

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	56.8	62.0	62.0	62.0

**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.

2017-18 fiscal year unsettled.

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

**Negotiations Not Settled**

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

77,697

4. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases	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)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	395,326	395,326	395,326
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	5.9%	0.0%	0.0%

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?	No	No	No
Cost of step and column adjustments	70,591	76,035	78,145
Percent change in step & column over prior year	-26.0%	7.7%	2.8%

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	23,000	23,000	23,000
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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

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

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

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

Yes

Jun 16, 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?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

**End of School District Budget Criteria and Standards Review**

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July 1 Budget  
2016-17 Estimated Actuals  
Technical Review Checks

Roseville City Elementary

Placer County

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

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

### IMPORT CHECKS

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

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

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

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

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

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

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

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

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

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

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

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

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

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/ keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.  
PASSED

### SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.  
PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.  
PASSED

### EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget  
2017-18 Budget  
Technical Review Checks

Roseville City Elementary

Placer County

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

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**IMPORT CHECKS**

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

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



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

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

## EXPORT CHECKS

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

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

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

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

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

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

Explanation: The District has provided an alternative Multi-Year Projection.

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

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

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

Checks Completed.

### Multi-Year Projection Assumptions

	2017-18	2018-19	2019-20
COLA	1.56%	2.15%	2.35%
Gap Funding %	43.97%	71.53%	73.51%
ADA Growth	100	100	100
Enrollment	10,588	10,688	10,788
ADA	10,304	10,404	10,504
Unduplicated Count	3,144	3,104	3,064
SELPA Income	per SELPA	adj for Enroll	adj for Enroll
K-3 Class Size	TK-3 24:1	TK-3 24:1	TK-3 24:1
State One-Time	\$ -0-	\$ -0-	\$ -0-
Lottery—Unrest/Rest	\$144/45	\$144/45	\$144/45
Interest	\$210,000	\$210,000	\$210,000
Transportation Fees	\$ 95,000	\$ 95,000	\$ 95,000

## Multi-Year Projection Assumptions

	2017-18	2018-19	2019-20
Step & Column	2.09%	2.09%	2.09%
STRS Rate	14.43%	16.28%	18.13%
PERS Rate	15.531%	18.10%	20.80%
Retirees	8.0 FTE	4.0 FTE	4.0 FTE
Increase-Gen Ed Teach	20.0 FTE	5.0 FTE	5.0 FTE
Increase-Spec Ed Teach	1.0 FTE	1.0 FTE	1.0 FTE
Increase-Spec Ed Aides	3.0 FTE	2.0 FTE	2.0 FTE
Spec Ed Billback	per SELPA	5% increase	5% increase
Transportation	5% increase	5% increase	5% increase
Utilities	5% increase	2% increase	2% increase
Routine Restricted Maint	State Required	State Required	State Required
Post Retirement Benefits	Pay As You Go	Pay As You Go	Pay As You Go

## Multi-Year Projection—Reasons for Material Changes

### Revenues

LCFF -- Change in ADA and Gap percentage funding

### Expenditures

Certificated Salaries – 40+ new teaching positions in two years, Step & Column

Classified Salaries -- Growth positions, Step & Column

Fringe Benefits -- PERS & STRS rate increases, growth in positions

Books & Supplies -- Science Curriculum adoption in 2019-20

**Multi-Year Projection—Revenues**

	2017-18	2018-19	2019-20
LCFF	83,340,874	87,096,001	90,216,854
Federal Revenue	3,544,147	3,544,147	3,544,147
Other State Revenue	7,072,367	7,092,110	7,111,853
Other Local	5,830,713	5,855,713	5,880,713
Transfers In	340,680	270,960	344,070
Other Sources	261,066	261,066	261,066
<b>TOTAL REVENUE</b>	<b>100,389,847</b>	<b>104,119,997</b>	<b>107,358,703</b>

**Multi-Year Projection—Expenditures**

	2017-18	2018-19	2019-20
Certificated	52,287,700	53,492,426	54,733,315
Classified	12,434,860	12,714,596	12,994,343
Benefits	21,587,847	23,084,655	24,647,556
Books & Supplies	4,054,107	4,274,543	5,682,340
Services/Other Operating	7,628,387	7,443,232	7,442,523
Capital Outlay	324,603	324,603	324,603
Other Outgo	2,807,186	2,874,186	2,949,186
Indirect Cost	(221,992)	(221,992)	(221,992)
<b>TOTAL EXPENDITURES</b>	<b>100,902,698</b>	<b>103,986,250</b>	<b>108,551,873</b>

**Multi-Year Projection—Fund Balance**

	2017-18	2018-19	2019-20
Unrestricted	16,737,201	16,486,315	14,908,901
Restricted	3,457,788	3,842,421	4,226,665
<b>TOTAL FUND BALANCE</b>	<b>20,194,989</b>	<b>20,328,736</b>	<b>19,135,566</b>

# Budget Adoption 2017-18

## Multi-Year Projection—Reserves

COMMITTED	2017-18	2018-19	2019-20
Maintenance	400,000	400,000	400,000
Curriculum Adoption	1,500,000	1,500,000	-0-
F-71 Start-Up	450,000	450,000	390,000
Technology Replacement	200,000	100,000	-0-
Technology Infrastructure	250,000	250,000	150,000
<b>TOTAL COMMITTED</b>	<b>2,800,000</b>	<b>2,700,000</b>	<b>940,000</b>



### Multi-Year Projection—Reserves

ASSIGNED	2017-18	2018-19	2019-20
Site/Dept Carryover	290,000	290,000	290,000
Medical	358,222	358,222	358,222
LCFF Supplemental	287,414	287,414	287,414
Pupil Testing	26,952	26,952	26,952
Wi-Fi Upgrades	176,971	176,971	176,971
2% Board Policy Reserve	2,018,054	2,079,725	2,171,013
<b>TOTAL ASSIGNED</b>	<b>3,157,613</b>	<b>3,219,284</b>	<b>3,310,572</b>

# Budget Adoption 2017-18

	Other Funds	
	Cafeteria	Cap Facilities
BEGINNING BALANCE	1,179,877	20,222,561
Revenues	5,272,963	11,556,000
Expenditures	5,506,047	11,355,075
ENDING FUND BALANCE	946,793	20,423,486

## Key Elements of Criteria & Standards

- Cash Flow & ADA/Enrollment meets requirements
- Change in 2017-18 LCFF Revenue meets standard
- Salaries for 2016-17 are a smaller percentage of total expenditures
  - Due to one-time funds and curriculum adoption
- Federal Revenue changes decreased greater than normal for 2017-18
  - Combination of prior year deferrals and projected decline in Medi-Cal
- State & Local Revenues “Not Met”
  - One-time Mandate dollars received in 2016-17
  - Not including any new E-rate dollars in 2017-18
- Books and Supplies “Not Met”
  - Reflects several one-time projects undertaken in 2016-17
- Transfers In “Not Met”
  - 3% Admin for Mitigation fees collected

## Other Factors That Could Impact the Projection

- ADA/Enrollment could vary from assumptions
- Changes in Special Education Structure/Funding at State level?
  - Impact on SELPA
  - Increases in Special Ed Enrollment/Severity of disabilities
- Legislative Analyst Office (LAO) projecting recession in 2018
- Prop 55 increases long-term volatility of the budget
- Federal Cuts?
- Future Social Science Adoption
- Possibility there are more increases to PERS/STRS rates to come

## Changes in Final State Budget Too Late to Include

- One-Time Money
- New Employee Orientation With Union

## Factors Not In District Budget

- Upgraded Website (Americans w/ Disabilities Requirement)
- Safety Study
- Any compensation increases beyond step& column & STRS/PERS

### Next Steps

- Board Approval of Budget on June 16
- File Budget with County Office
- Governor Signs State Budget
  - Could “blue pencil” line items
- School Services review of budget on July 13
- County Approval of Budget and LCAP