



WASHINGTON UNIFIED SCHOOL DISTRICT

ADOPTED BUDGET

FISCAL YEAR
2017-2018

WASHINGTON UNIFIED SCHOOL DISTRICT

BUDGET ASSUMPTIONS 2017-2018 WITH NARRATIVE SUMMARY

The Washington Unified School District (WUSD) budget was developed using the base program model which the Board of Education approved at its meeting on May 13, 2010. The model has been updated and approved by the Board of Education several times; most recently at their meeting held on June 9, 2016.

INTRODUCTION

As the Board of Education (BOE) considers a positive certification of the proposed budget for 2017-2018, it must recognize that the budget that is being presented is based on Governor Brown's May Revision which was presented on May 11, 2017. Should the Legislature approve a budget that is materially different, a revised budget will be presented to the BOE at the appropriate time.

MAY REVISION

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

A significant portion of the new revenue in the May Revision is dedicated to one-time funding, but the nature of the current one-time funding proposal is dramatically different from the January proposal and from the one-time funds in past budgets. The one-time funding, though scored against the 2017-18 Prop 98 guarantee, is proposed to be paid to the District in May 2019; if and only if the final 2017-18 Prop 98 minimum guarantee is determined by the Department of Finance to be greater than or equal to the 2017-18 projection. This contingency language means that the District will not know how much of this funding it will receive until May 2019. Consequently, the District has not budgeted these one-time funds for 2017-18 nor have they been included in the Multi-Year Projection.

Governor Brown's May Revision for the 2017 State Budget includes a revenue projection that has improved relative to that provided with his January Budget proposal. The Prop 98 guarantee for 2017-18 is now projected at \$74.6 billion, a \$1.1 billion increase over the January amount. The increased revenue projection allowed the Governor to eliminate the one-time June 2017 cash deferral proposed in January.

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

collections. Any funding reduced by this suspension would be added to the maintenance factor obligation, which would restore funding levels beyond the years of Test 3B suspension. The proposal to suspend Test 3B also creates a maintenance factor repayment in the 2017-18 year of \$614 million, creating a cumulative outstanding balance of \$823 million.

The May Revision includes a Cost of Living Adjustment (COLA) increase from 1.48% to 1.56% for both LCFF and categorical program funds. The Local Control Funding Formula (LCFF) gap funding was increased by an additional \$661 million to a total of \$1.4 billion with the May Revision. The gap percentage for 2016-2017 is now estimated at 43.97% and LCFF implementation through 2016-2017 is now projected to be 97% complete. Revenues for the District's budget are based on these variables.

As noted above, the May Revision proposes \$1 billion of one-time discretionary funding. The rate per ADA is estimated at \$170 and generates \$1.2M for the District and will not be received until May of 2019. The one-time funding proposal eliminated the \$48 per ADA proposed in January; result in a *loss* of one-time discretionary funding for 2017-18 of \$350,000. Once the funding is received in 2019, the Governor suggests as with years past it be targeted for the implementation of the state-adopted standards, professional development, teacher induction for beginning teachers, infrastructure and deferred maintenance, instructional materials and technology. All the funds will offset any applicable mandate reimbursement claims.

Special Education: In January, the Governor announced the Administration would engage stakeholders throughout the spring budget process for feedback on the current special education finance system and the recommendations included in recent evaluations of special education finance conducted by the Public Policy Institute of California and the Governor's Statewide Special Education Task Force. The May Revision state that "given the scope of the feedback and complexity of the program, the administration will need additional time to examine the issues before making any reform proposals."

Preschool: The Governor proposes to add \$112.3 million in Prop 98 funding resulting in the following enhancements in the budget year:

- 2,959 additional full-day State Preschool slots.
- Restore the full 10% reimbursement rate increase made in the 2016-17 budget
- Increase the standard reimbursement rate for State Preschool by 6%

Proposition 39: Decreases the amount of energy efficiency funds available to K-12 schools in 2017-18 by \$46.7 million to reflect reduced revenue estimates.

The May Revise, as noted above, is the basis for overall budget development for fiscal year 2017-2018. Revenue under the LCFF increased in fiscal 2017-2018 by 2.59%. The Unrestricted General Fund, Fund 01 is balanced with a surplus of \$1,746,556. This financial position allows the Board of Education the opportunity to continue to improve programs and services through the LCAP while balancing with other expenses such as the unfunded retirement liability of the CalSTRS and CalPERS retirement systems and employee salary and benefit enhancements.

The major assumptions for the fiscal year 2017-2018 Budget are:

GENERAL FUND – FUND 01

UNRESTRICTED REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF) OVERVIEW The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF has been very complex. The primary cause for this complexity is the state's commitment to ensuring all LEAs are funded at no less than they received in 2012-2013 and that it will take eight years to fully fund the LCFF. This is simple in concept but complex in application. With the proposed funding level in the May Revise, the LCFF will be 97% funded.

The following describes the basic components of the formula and transition into the LCFF. The most distinct difference between the former revenue model and the LCFF relates to the role and impact of COLA during the transition years. Under the former model, COLAs (and their deficits) played the central role in determining increases in year-over-year funding. Under the LCFF, COLAs are one step in the formula's calculation which has four driving factors which are: (1) the Average Daily Attendance (ADA); (2) Unduplicated Count of students that qualify for free or reduced lunch, are an English language learner, or are foster youth or homeless; (3) Percentage of Gap Funding; and (4) COLA.

In addition, there are several other factors that are included in the calculation of funding for each school district in the state. For the Washington Unified School District, some of the factors are calculated but do not apply. For those factors that apply, the most significant are noted in the following paragraphs.

K-3 Grade Span Adjustment (GSA) The base grant for the K-3 grade span increases by an add-on of 10.4%. The intent of this adjustment is to cover the costs associated with smaller class sizes in grades K-3, including transitional kindergarten, to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF.

During implementation of the LCFF, and as a condition of receipt of this adjustment, districts will be required to either: 1) Have a class size ratio of 24:1 or less at each school site in 2013-2014 and maintain that ratio in the future; 2) Collectively bargain an alternative class size ratio for this grade span, or; 3) Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

For the Washington Unified School District, the current collective bargaining agreement is to attempt to maintain a class size ratio of 22:1 in TK through K, 24:1 in 1st grade, 2nd grade, and 3rd grade. The target funding associated with this adjustment for the 2017-2018 fiscal year is estimated at \$1,738,531.

Supplemental and Concentration Grants Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the district's or charter school's unduplicated count of pupils who are eligible for free and reduced-price meals, or who are classified as English learners or as foster youth or homeless. The use of

these funds is subject to the regulations adopted by the State Board of Education at its January 14, 2014 meeting.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in K-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage calculated above.

If the District's unduplicated pupil count percentage exceeds 55% then the district or charter school will receive a concentration grant. The concentration grant is equal to 50% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the K-3 and 9-12 grade span adjustments. For the Washington Unified School District, its 68.13% unduplicated percentage is expected to generate a concentration grant of 13.13% of its ADA.

The following charts are a result from the LCFF Calculator 2017-2018 Budget Development funding model. The three charts providing data for the variables of target funding, entitlement funding, and minimum proportional percentage.

Chart #1 shows the target calculation of the LCFF including the GSA and Supplemental and Concentration grant funding targets.

CALCULATE LCFF TARGET						
					COLA	1.560%
Unduplicated as % of Enrollment	3 yr average			68.13%	68.13%	2017-18
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	2,324.24	7,193	748	1,082	521	22,183,400
Grades 4-6	1,775.64	7,301		995	479	15,581,498
Grades 7-8	1,157.39	7,518		1,024	494	10,458,129
Grades 9-12	2,115.59	8,712	227	1,218	587	22,729,631
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	7,372.86	56,814,484	2,218,771	8,043,871	3,875,533	70,952,659
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						411,164
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						71,363,823

Chart #1 – LCFF Target

In Chart #2, the LCFF Entitlement Calculation, shows an increase in funding of \$1,746,556, or a 2.59% increase. The increase is a result of the State funding the gap between the entitlement and last year's funding at a rate of 43.97%.

CALCULATE LCFF PHASE-IN ENTITLEMENT				
				2017-18
LOCAL CONTROL FUNDING FORMULA TARGET				71,363,823
LOCAL CONTROL FUNDING FORMULA FLOOR				67,391,685
Applied Funding Formula: Floor or Target				FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)				3,972,138
Current Year Gap Funding			43.97%	1,746,549
ECONOMIC RECOVERY PAYMENT				-
Miscellaneous Adjustments				-
LCFF Entitlement before Minimum State Aid provision				69,138,234
<hr/>				
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				69,138,234
CHANGE OVER PRIOR YEAR		2.59%	1,746,556	
LCFF Entitlement PER ADA				9,377
PER ADA CHANGE OVER PRIOR YEAR		2.58%	236	
BASIC AID STATUS (school districts only)				Non-Basic Aid

Chart #2 – LCFF Entitlement

Chart #3 identifies the minimum proportional percentage (MPP) for the budget year and two subsequent years. Note that the funding levels include prior year funding for the EIA program and other funding spent on the targeted populations. As such, the proportionality increase is based on the difference. For fiscal 2017-2018, the MPP amount is \$9,382,837 or 15.81%.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP				
		2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	9,382,837	\$ 12,128,952	\$ 12,414,138
Current year Minimum Proportionality Percentage (MPP)		15.81%	20.47%	20.35%

Chart #3 – Minimum Proportionality Percentage (MPP)

Routine Restricted Maintenance: LEAs no longer have the flexibility to reduce the contribution to the Routine Restricted Maintenance account. Effective with the 2015-2016 fiscal year, a gradual increase to the 3% requirement returns. For the Washington Unified School District, the dollar amount to fund RRM is at a 3% rate, or \$2.21M.

Enrollment Assumption For the 2017-2018 fiscal year, enrollment is anticipated to grow slightly but will be flat for budgeting purposes. For the 2016 CBEDS cycle, enrollment that had a slight decline of 36 students grew by 108. As such, the budget model was adjusted to be in line with conservative budgeting practices and maintains the current enrollment levels by grade span. The enrollment to average daily attendance (ADA) is 95.64% which results in the assumption on the following page in Chart #4 – ADA Assumptions.

	2016-17	2017-18	2018-19	2019-20
Funded ADA	7,372.86	7,372.86	7,372.86	7,372.86

Chart #4 – ADA Assumptions

RESTRICTED REVENUE ASSUMPTIONS

Special Education Revenues for special education will continue to be funded outside of the LCFF and are projected using the Yolo SELPA AB602 funding model. Revenues are estimated to be \$2,263,414.

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

Federal Revenues Federal Special Education revenues are projected at \$1,279,806 and are based on the Yolo SELPA PL94-142 allocation model. Federal NCLB funding (Title I, Title II, Title III, etc.) is estimated to be \$2,613,666.

The 115th Congress and the Trump Administration began work in January. Since the Governor’s January Proposed Budget, Congress completed legislation to fund federal government operations through September 30, 2017. The Administration has signaled that there may be changes in funding priorities, but no shifts have been detailed or finalized at this point.

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

Title I, according to a CDE letter states that without factoring in entitlement changes based on census data, some LEAs could see reductions of 12% to 22% due to the increased set-aside and factoring in hold-harmless. With respect to Title II, some districts may experience large increases and others may experience large decreases due to redistribution of funds previously tied to the hold-harmless provision. The CDE letter can be found at: <http://www.cde.ca.gov/re/es/letter18jan17.asp>.

As the federal program develops, the District will update its budget assumptions and present revised federal funding and expenditures at the First Interim report.

UNRESTRICTED AND RESTRICTED EXPENDITURE ASSUMPTIONS

The District is well versed in the task of projecting known costs including personnel costs like step and column movement associated with existing bargaining agreements, and other well-established costs and associated inflation trends such as utilities, insurance premiums, consumable materials, existing contracts for services, non-voter approved debt service, etc. The challenge comes in trying to estimate changes in expenditures that are likely and yet not known with certainty, and to build in flexibility for contingencies.

The most significant is the potential future cost(s) that could be associated with the implementation of the LCAP. These cost(s) will be associated with the requirement to provide increased or improved services associated with the minimum proportional percentage (MPP) requirement. In addition, the District will be responsible for funding previous categorically funded programs such as instructional materials, career technical education, deferred maintenance, and professional development just to name a few.

Local Control Accountability Plan The Local Control and Accountability Plan (LCAP) represents a fundamental shift in how the District will plan for as well as be held accountable for LCFF funding for all pupils. Accordingly, the District is expected to and has developed a budget and accountability plan for fiscal 2017-2018 reflecting LCFF funding and structures. The State Board of Education's (SBE) approved spending regulations which have been incorporated into the District's LCAP which has locally defined goals and actions for all students, with particular emphasis on English learner, low income and foster youth pupils. Further, the LCAP will demonstrate how services are provided to meet the needs of unduplicated pupils and improve the performance of all pupils in the state priority areas.

Prior to being adopted, the LCAP must be presented at a public hearing held by the District's governing board to solicit recommendations and comments from the public. The LCAP and budget public hearings must be held at the same meeting. The public hearing must take place in advance of, and at a meeting separate from, the board meeting to adopt the LCAP and the District's annual budget (EC 42127 and 52062). The LCAP and fiscal 2017-2018 Budget public hearing is being held on June 8, 2017 and the adoption of both plans is scheduled for June 22, 2017.

As a summary statement, the LCAP is intended to address the needs of all students by clearly defining the investments the District will make and the actions it will take to support student success. The District's LCAP process engaged stakeholders, supports transparency and promotes accountability at the local level. This process will assist the District in preparing a performance-based plan that addresses the local needs, aligned with local approaches and local conversations. The result is a local story that emphasizes a progression of continuously improving services to promote student success over the three years covered by the LCAP.

Enrollment Assumptions District enrollment projections are: Grades TK-3 – 2,437; Grades 4-8 – 3,076; Grades 9-12 – 2,218 for a total enrollment of 7,731. In comparison to the 2016 CBEDS report, enrollment is expected to grow by 55 students. However, with the prior year decline in enrollment to average-daily-attendance (96.12% to 95.64%), enrollment and ADA are being budgeted flat as noted in the Revenue section above.

RCHS is being staffed based on the formula approved in the base program. This formula, assuming an enrollment of 2,113 students, creates a base full-time equivalent (FTE) of 78.28. With additions funded by Supplemental / Concentration dollars as well as a CTE position for the Bryte CTE campus and an FTE to support the Air Force Junior ROTC program, the staffing formula equals 85.28 FTE.

Staffing Formula for River City High School 2017-18

Budget Projection Version #4 - Cohort Survival Method

Staffing formula assumes 9th and 10th grade course requests of 8; 11th grade course requests of 7.8; and 12th grade course requests of 6.7

Base FTE =

$$\frac{(\text{Enrollment adjustment}) [(8)(9^{\text{th}} \text{ enrollment}) + (8)(10^{\text{th}} \text{ enrollment}) + (8)(11^{\text{th}} \text{ enrollment}) + (6.4)(12^{\text{th}} \text{ enrollment})]}{(\text{Sections per Teacher})(\text{Class Load})}$$

	Enrollment	Independent Study		Adjusted Enrollment	Enroll Attrition AVG = 96.45%	Request per Student	Total Requests
	2017 Projection	2017 Projection	SDC 2016 P-2				
9th grade	553	3	7	546.5	96.15%	8	4203.678
10th grade	555	7	8	544	96.43%	8	4196.6336
11th grade	544	10	11	528.5	96.65%	7.8	4014.85067
12th grade	461	21	7	436.5	96.65%	6.7	3083.9227
	2113	Update IS / Verify SDC		2055.5			
Total Requests							15499.085
Sections Taught per Teacher	6						2583.18083
Class Size	33						78.2782069
Base FTE by Formula						Nearest section	78.28
Additionally Funded FTE							5.00
AFJROTC FTE @ 50% of Staffing							1.00
		2016-2017	82.33				84.28
BOE Approval Date: 6/21/2016						Total Sections	505.669241

Yolo High is being staffed based on the revised formula approved by the Board of Education in March, 2013. The formula, assuming an enrollment of 136 students, creates a base FTE of 9.50.

Projected Staffing Formula for Yolo Education Center 2017-18

Budget Projection Version #1

Staffing formula assumes 9th, 10th, and 11th grade course requests of 8. For 12th grade, course requests are 6.4.

Base FTE = $\frac{(\text{Enrollment adjustment}) [(8)(9^{\text{th}} \text{ enrollment}) + (8)(10^{\text{th}} \text{ enrollment}) + (8)(11^{\text{th}} \text{ enrollment}) + (6.4)(12^{\text{th}} \text{ enrollment})]}{(\text{Sections per Teacher})(\text{Class Load})}$

	Enrollment Budget Projection	New Enrollees	SDC P-2 Enrolled	Adjusted Enrollment	Enroll Attrition AVG = 86.2%	Request per Student	Total Requests
9th grade	6		0	6	72.00%	8	34.56
10th grade	21		0	21	82.10%	8	137.928
11th grade	41		0	41	92.22%	8	302.4816
12th grade	68		0	68	80.42%	6.4	349.98784
Total Requests	136			136			824.95744
Sections Taught per Teacher	6						137.492907
Class Size	15						9.16619378
Base FTE by Formula						Nearest section	9.17
Categorically Funded FTE							0.33
		2016-2017	9.5			Total FTE	9.50
						Total Sections	56.9771627

The TK-8, TK-5, and TK-2 programs are being staffed at the following ratios:

Regular Education

Grade Level	Teacher / Student Ratio
TK – K	22:1
1-3	24:1
4-5	28:1
6 – 8	30:1

Special Education

SELPA DIS	Teacher / Student Ratio
Speech K-12	1:55
Speech Pre-School	1:40
Resource Specialist	1:28
SDC – Severe	1:10 / 1:12
SDC – Non Severe	1:12 / 1:15
Occupational Therapy	1:50

Site Administrator staffing is at the level of the base program.

Salaries and Benefits The cost of salaries and benefits in the fiscal 2017-2018 Budget are based on actual staffing costs reflective of staff identified in position control. In addition, salary cost increases are budgeted to reflect step and column movements equal to an increase of approximately 2%. Substitute, extra pay and professional growth increments are budgeted based on an analysis of 2014-2015 year-to-date data.

In addition to salary, estimated employee benefits will be budgeted as follows:

<i>Certificated Employees</i>		<i>Classified Employees</i>	
STRS	14.43%	PERS	15.50%
Medicare	1.450%	Social Security	6.200%
UI	0.05%	Medicare	1.450%
Workers Comp	3.3058%	UI	0.05%
Total Statutory Benefits	19.2358%	Workers Comp	3.3058%
Health & Welfare (annual)	\$12,021.12	Total Statutory Benefits	26.5058%
		Health & Welfare (annual)	\$11,707.11

Retirement Systems The Washington Unified School District will also be expected to bear some of the cost associated with the unfunded liability in both the CalPERS and the CalSTRS retirement systems. Both systems are anticipating increase in rates as shown in the tables below:

CalSTRS Actual and Proposed Rates

	2013-14 <i>Actual</i>	2014-15 <i>Actual</i>	2015-16 <i>Actual</i>	2016-17 <i>Actual</i>	2017-18 <i>Actual</i>	2018-19 <i>Proposed</i>	2019-20 <i>Proposed</i>	2020-21 <i>Proposed</i>
Employer	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
State	3.04%	3.45%	4.89%	6.33%	6.33%	6.33%	6.33%	6.33%
Member (2% at 60)	8.00%	8.15%	9.20%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	8.00%	8.08%	8.56%	9.21%	9.21%	9.21%	9.21%	9.21%

CalPERS Actual and Projected Employer Rates

2013-14 <i>Actual</i>	2014-15 <i>Actual</i>	2015-16 <i>Actual</i>	2016-17 <i>Actual</i>	2017-18 <i>Actual</i>	2018-19 <i>Projected</i>	2019-20 <i>Projected</i>	2020-21 <i>Projected</i>
11.442%	11.771%	11.847%	13.888%	15.50%	18.10%	20.80%	23.80%

The impact to the budget year for the Washington Unified School District is significant. For CalPERS, the rate increase will cost the District as an employer an estimated additional \$209,032 in fiscal 2017-2018. The rate increase in the CalSTRS system will cost the District as an employer an estimated additional \$582,380 in fiscal 2017-2018.

Site Budgets For fiscal 2017-2018, site budgets have been developed using the BOE approved funding levels and are budgeted based on the chart to the left.

Washington Unified School District
 Unrestricted Site Allocations
 For the Fiscal Year 2017/18
 Adopted Budget Version

	2017/18 Unrestricted Site Budgets - Adopted		
	Unrestricted Lottery (RE 1100)	Local Control Funding Formula (RE 0795)	Total Unrestricted Site Budget
Elkhorn Village Elementary	\$ -	\$ 52,054	\$ 52,054
Westfield Village Elementary	-	33,469	33,469
Westmore Oaks Elementary	-	61,031	61,031
Southport Elementary	-	64,024	64,024
Bridgeway Island Elementary	-	83,948	83,948
Stonegate Elementary	-	68,513	68,513
Riverbank Elementary	-	67,410	67,410
River City High	304,825	-	304,825
Yolo High (includes Evergreen Elementary) (includes Evergreen Middle)	18,144	551 1,103	19,798
West Sac Independent Study	284	-	284
Totals:	\$ 323,253	\$ 432,101	\$ 755,354

Multiyear Projections Districts are required by law to project revenues and expenditures for the budget year and the two subsequent fiscal years. To make multiyear projections, Districts rely on a variety of assumptions and sources of information available at the time the projection is created. This projection is known as a multi-year projection (MYP).

The further into the future a projection is made, the greater the likelihood the variables used to create the projection will deviate from assumed values. Subsequent year projections are predicated on trying to forecast variables that are entirely outside the control of the District, including the actions of current and future elected officials and the direction of the global, national and state economy. The implementation of the LCFF has in some ways increased the uncertainty for the District because it is new and unfamiliar, and it has a varying impact from district to district.

The increases associated with LCFF gap funding, although in past year have been significant, are begin to taper-off and slow down. For the District, estimated increases in 2018-19 and 2019-20 are \$2.6M and \$2.0M respectively as shown below in Chart #5 – 2017-2018 Budget MYP LCFF Entitlement Calculation.

CALCULATE LCFF PHASE-IN ENTITLEMENT			
		2018-19	2019-20
LOCAL CONTROL FUNDING FORMULA TARGET		72,841,165	74,544,201
LOCAL CONTROL FUNDING FORMULA FLOOR		69,138,242	71,786,942
Applied Funding Formula: Floor or Target		FLOOR	FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)		3,702,923	2,757,259
Current Year Gap Funding	71.53%	2,648,701	73.51% 2,026,861
ECONOMIC RECOVERY PAYMENT		-	-
Miscellaneous Adjustments		-	-
LCFF Entitlement before Minimum State Aid provision		71,786,943	73,813,803

CHART #5 – 2016-2017 BUDGET MYP LCFF ENTITLEMENT CALCULATION

As noted, the level of funding is projected to slow as the LCFF gets closer to being fully implemented. While years past have seen funding increases as high as 5% to 7%, future increases are likely to be tied to the cost-of-living which rises in the 2% to 3% range while expenses are projected to rise by as much as 4%.

The Board of Education’s budget philosophy has been more conservative in nature and the MYP in prior years has been calculated to illustrate more of a “middle of the road” or “worst-case scenario” so that risk(s) can be highlighted. However, with the trend of the estimated funding gap rate materializing over past years, it has been incorporated into the budget model for past couple of fiscal cycles. The funding gap is at 97% through 2017-2018 and COLA for the next two years is 2.15% and 2.35% respectively. The MYP for the Budget Report assume a *best* case scenario and does not include future salary enhancements. The MYP is shown on the chart below: Chart #6 – 2017-2018 Budget MYP.

	<i>Est. Funded Increase @ 2.59%</i>		<i>Est. Funded Increase @ 3.83%</i>		<i>Est. Funded Increase @ 2.82%</i>	
	<u>2017/2018</u>		<u>2018/2019</u>		<u>2019/2020</u>	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$70,829,363	\$ 8,089,278	\$73,507,322	\$ 8,118,266	\$75,565,278	\$ 8,150,632
Total Expenditures / Uses / Sources	73,231,653	8,653,332	74,466,361	8,497,917	75,167,953	8,514,829
Net Increase/Decrease	\$ (2,402,290)	\$ (564,054)	\$ (959,039)	\$ (379,651)	\$ 397,325	\$ (364,197)
Beginning Fund Balance	16,572,975	1,333,040	14,170,685	768,986	13,211,646	389,335
Ending Fund Balance	\$ 14,170,685	\$ 768,986	\$ 13,211,646	\$ 389,335	\$ 13,608,971	\$ 25,138
Components of Ending Fund Balance						
Economic Uncertainty Reserve	4,913,099	-	4,977,857	-	5,020,967	-
Stores / Cash	60,000	-	60,000	-	60,000	-
Prepaid Expense	-	-	-	-	-	-
Legally Restricted	-	768,986	-	389,335	-	25,138
Set Aside for 1:1 Devices	1,941,620	-	1,725,495	-	1,800,270	-
Set Aside for Textbook Adoption	3,293,202	-	2,926,631	-	3,053,458	-
Set Aside for Capital Investment	1,647,231	-	1,463,875	-	1,527,313	-
Deferred Maintenance Reserve	2,315,533	-	2,057,788	-	2,146,963	-
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CHART #6 – 2016-2017 BUDGET MYP

STATEMENT OF EXCESS RESERVES The annual requirement for a Statement of Excess Reserves can be found as Exhibit B attached to this narrative. The reserve identifies any assigned or unassigned/unappropriated balances. For fiscal 2017-2018, the amount in excess of the 3% reserve level is that amount that increases the reserve to match BP3461; a 6.5% reserve.

GENERAL FUND CONCLUSION

Overall the District's fiscal position remains stable and has been validated by its recent bond ratings of A and A+. With the influx of revenues in prior years that the Local Control Funding Formula has brought, the District’s recovery continued through fiscal 2016-2017. However, it should be recognized that the Governor’s May Revise is an indication that the belief of the next recession is not a question of if, but when; with a belief that it will be sooner than later as the State has experienced its second longest recovery in history. The boost from the maintenance factor is nearly gone and the past years trend to have started with low revenue forecasts that got significantly better also appears to be gone. One-time monies still exist but are proposed to be paid almost two years later and Test 3B of Prop 98 is proposed to be suspended.

According to the May Revision, \$823 million in Maintenance Factor payments will remain at the end of 2017-18; \$209 million outstanding with another \$614 million newly created. This statistic conclusively shows that Proposition 98 funding will slow considerably once the Maintenance Factor has been fully paid. When the LCFF is fully fund with only 3% remaining, growth will likely be in the range of 2% to 4% annually.

In addition, volatility is a significant problem in education funding in California. Reliance on the volatile income tax instead of the more stable property tax amplifies year-to-year swings in funding. Even during periods of tremendously high job growth, overreliance on the top 1% of earners ensures additional volatility.

While the Governor is quick to note that we are overdue for a recession, his forecasts do not include any potential effects of the next recession. Make no mistake, modification of the Test 3B provisions of Proposition 98 is proposed to protect the state, not school districts. All in all, the May Revision is better for public education than the January Budget; but only enough to offer slightly better prospects for maintaining programs.

The best education plans have always shared the characteristics of good reserves, conservative budgeting, and rigorous setting of priorities. That will continue to be true over the next few years under as the pendulum appears to be swinging in a fiscally negative direction. The District must not only continue to be prudent in the deployment of its Strategic Plan and the Local Control Accountability Plan, it must recognize the economic slowdown and plan to mitigate a future reduction in funding.

ALL OTHER FUNDS

WEST SACRAMENTO MIDDLE COLLEGE HIGH SCHOOL – FUND 09

REVENUE ASSUMPTIONS

This year will be the first year that the District has budgeted the dependent charter school as an enterprise fund of the District. The charter schools revenue projections are based on an LCCF calculation that assumes enrollment of 120 students and generates \$1,077M. As with the District's General Fund, enrollment will be monitored and the budget adjusted appropriately at interim reporting periods.

EXPENDITURE ASSUMPTIONS

Projected expenditures are \$656K and the ending fund balance is projected to be \$420K. AS with the revenue projections, expenses for the program will be closely monitored and adjusted appropriately at interim reporting periods.

ADULT EDUCATION – FUND 11

REVENUE ASSUMPTIONS

This year will be the second with the District receiving appropriations through the Adult Education block grant. The Adult Education Fund is anticipated to receive \$335,596, or a

0.2% increase over last year. The program is anticipated to grow as this year it will include a construction trades program that was previously run through the NCCT.

EXPENDITURE ASSUMPTIONS

Projected expenditures assume 100% of funding will be expended in the current year.

CHILD DEVELOPMENT – FUND 12

REVENUE ASSUMPTIONS

For the Child Development Fund, revenues are projected to be \$1,350,000; an increase of 7.7%. This is due primarily to the impact of the COLA and the increased rates that had been agreed to in the 2015-2016 Budget Act.

The fund is currently budgeted to be balanced even though the 2016-17 program year is a deficit year. There have been changes in the Program Administrator and it is believed that the program will be on a positive path before the end of the fiscal year.

The Administration will work with the new Program Administrator to continue to assess the fund and ensure controls are in place to mitigate and / or eliminate deficit spending. An update on the financial status of the fund will be presented during the First Interim.

EXPENDITURE ASSUMPTIONS

The staffing ratio for preschool program is 1:8.

The staffing for the Child Development program is in line with the anticipated enrollment and takes into consideration partnership agreements with the YCOE HeadStart program.

CAFETERIA – FUND 13

REVENUE ASSUMPTIONS

Federal revenue was budgeted based on historical participation data. State and Local Revenues were adjusted based on historical participation as well as third party vending services that the Cafeteria fund provides; i.e. summer food programs, etc. Revenues are expected to be up by 1.8% for total revenues of \$4.5M.

EXPENDITURE ASSUMPTIONS

Expenditures were projected based on historical participation. Expenses were adjusted to compensate for fluctuation in revenues and services being provided. Expenditures are expected to be at the same level as revenues leaving the fund balance flat at \$858K.

BUILDING FUND – FUND 21

In November 2014, the citizens of the City of West Sacramento passed Measure V in support of facility improvements to the schools of the Washington Unified School District. By approval of Measure V by at least 55% of the registered voters voting on the proposition, the District has been authorized to issue and sell bonds of up to \$49,800,000 in aggregate principal amount to provide financing for the specific school facilities projects that were listed in the Bond Project List.

REVENUE ASSUMPTIONS

Bonds were issued in the summer of 2015 and will be issued again in the summer of 2017. Proceeds from the 2017 sale are expected to be deposited in July in the amount of \$24.7M. The only other revenue activity in this fund is interest allocation.

EXPENDITURE ASSUMPTIONS

Measure V program expenditures are currently budgeted for the 2016-2017 year at \$4.079M for projects that are already under way. Those projects are:

Westfield / Westmore Oaks Roofing Project - \$3,250,000.00

Westfield / Elkhorn / Southport Marquees - \$210,000.00

Westfield Portable Interior Modifications - \$75,000.00

River City High School Site Modifications - \$544,000.00

This fund will be updated at the interim reporting periods to update the revenues received and a project of future spending for projects such as Bryte Phase 2, WMCHS Roofing, Yolo Science Rooms, Westmore Oaks Fire Lane, etc.

CAPITAL FACILITIES – FUND 25

The payment of developer fees and redevelopment agency proceeds are accumulated in Fund 25. The district uses these funds to pay for new facility needs as well as the modernization of existing facilities. The fund has a beginning fund balance of \$4,883,046. Currently, the Certificate of Participation (COP) that the district issued for the new high school requires an annual debt service payment, which is made from this fund.

REVENUE ASSUMPTIONS

The budgeted revenue for developer fees to be collected this year is \$1,000,000.

Redevelopment agency fees are estimated at 1,250,000.

Interest earnings are estimated at \$1,000.00

Local earnings are estimated at \$1,095,342.

EXPENDITURE ASSUMPTIONS

As noted above, the annual COP payment on the new high school is made from this fund. The debt service cost for this year is \$5,052,403 with \$1,095,342 being reimbursed by the City of West Sacramento.

No large projects are planned for fiscal 2017-2018. However, several smaller projects totaling \$677,295 are on the books. They are:

District Office Cesar Chavez Portable - \$147,000

District Office Portables - \$246,000

District Office Interior Remodel - \$284,295

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS – FUND 40

REVENUE ASSUMPTIONS

The Emergency Repair Program is a program that was developed as part of a lawsuit settlement by the State of California as well as Prop 39 Energy Efficiency funds. Prop 39 funds were received over a five (5) year period of time. Interest is the only budgeted revenue for this fiscal year.

EXPENDITURE ASSUMPTIONS

The Prop 39 Energy Efficiency projects are currently scheduled to begin this summer with new HVAC units being installed at the Westfield and WMCHS campuses. First phase of the work is budgeted at \$605,000.

DEBT SERVICE – FUND 56

This fund is the debt service fund for the QSCB and CREB issuance the District issued for Solar Power Phase #1 and #2. This fund is used to accumulate dollars for the balloon payment due on the QSCB in the 15th year as well as the annual payments for the CREB.

REVENUE ASSUMPTIONS

Revenue from interest earnings and general fund transfers are anticipated to be \$1,255,528.00.

EXPENDITURE ASSUMPTIONS

Expenditures for this fund are anticipated to be \$851,701.00.

WUSD SCHOLARSHIPS – FUND 73

This fund holds scholarship monies for two trusts: The Reuter Family Trust Fund and the Virginia Ortiz Scholarship Fund. Scholarships are paid from these two trusts to graduating seniors to further their education.

REVENUE ASSUMPTIONS

Revenue isn't assumed for this fund, interest rates have been extremely low.

EXPENDITURE ASSUMPTIONS

The only expenditures assumed for this fund are the annual scholarship awards in the amount of \$500.00.

END –BUDGET ASSUMPTIONS – WUSD – 2017-2018

17-18 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

**2017-18 Adopted Budget
For Fund 01, Resource 1400 Education Protection Account**

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	-
Revenue Limit Sources	8010-8099	9,265,466.00
Federal Revenue	8100-8299	-
Other State Revenue	8300-8599	-
Other Local Revenue	8600-8799	-
All Other Financing Sources and Contributions	8900-8999	-
Deferred Revenue	9650	-
TOTAL AVAILABLE		9,265,466.00
EXPENDITURES AND OTHER FINANCING USES (Objects 1000-7999)		
Instruction	1000-1999	9,265,466.00
Instructional-Related Services		
Instructional Supervision and Administration	2100-2150	-
AU of a Multidistrict SELPA	2200	-
Instructional Library, Media, and Technology	2420	-
Other Instructional Resources	2490-2495	-
School Administration	2700	-
Pupil Services		
Guidance and Counseling Services	3110	-
Psychological Services	3120	-
Attendance and Social Work Services	3130	-
Health Services	3140	-
Speech Pathology and Audiology Services	3150	-
Pupil Testing Services	3160	-
Pupil Transportation	3600	-
Food Services	3700	-
Other Pupil Services	3900	-
Ancillary Services	4000-4999	-
Community Services	5000-5999	-
Enterprise	6000-6999	-
General Administration	7000-7999	-
Plant Services	8000-8999	-
Other Outgo	9000-9999	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		9,265,466.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		-

District: Washington Unified School District
 CDS #: 57-72694

**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		2017-18 Draft Budget	Objects 9780/9789/9790
Form	Fund		
01	General Fund/County School Service Fund	\$4,913,099.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$4,913,099.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$2,456,549.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$2,456,550.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2015-16 Budget	Description of Need
01	General Fund/County School Service Fund	\$2,456,550.00	BP 3461 Fund Balance Reserve to Equal 6.5%
Total of Substantiated Needs		\$2,456,550.00	

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.

LCAP Actions	2017-18 Year 1 Actions	Cost			Funding Source				
		LCFF Base	Sup/Con (0709)	Title I	Title II	Title III	Grant Funded	Total	
Goal 1 - 21st Century Skills									
1.1	Instructional Materials	2,100,000	-	-	-	-	-	-	2,100,000
1.2	MTSS Framework (units & assessment)	514,719	-	-	-	-	467,719	-	514,719
1.3	Classroom Technology Use	45,772	-	3,809	-	-	-	-	45,772
1.4	Alternative Supports, intervention	325,000	-	325,000	-	-	-	-	325,000
1.5	Increase Academic Achievement EL	1,543,132	-	60,000	100,000	122,500	-	-	1,543,132
1.6	Seal of Biliteracy	2,310	-	-	-	2,310	-	-	2,310
1.7	GFSF Program	130,000	84,500	-	-	-	-	-	130,000
1.8	Placement of Students w/ Disabilities	10,000	10,000	-	-	-	-	-	10,000
1.9	Site Intervention for unduplicated	340,000	340,000	-	-	-	-	-	340,000
1.10	Summer Extended Learning Programs	200,000	200,000	-	-	-	-	-	200,000
		\$ 5,210,933	\$ 2,234,463	\$ 1,895,132	\$ 388,809	\$ 100,000	\$ 124,810	\$ 467,719	\$ 5,210,933

LCAP Actions	2017-18 Year 1 Actions	Cost			Funding Source				
		LCFF Base	Sup/Con (0709)	Title I	Title II	Title III	Grant Funded	Total	
Goal 2 - Educational Outcomes									
2.1	Educational Pathways Action Committee	51,200	51,200	-	-	-	-	-	51,200
2.2	Special Education - Equitable Access	10,000	10,000	-	-	-	-	-	10,000
2.3	Enrichment - VAPA,GATE, DI	75,000	75,000	-	-	-	-	-	75,000
2.4	AVID	40,000	40,000	-	-	-	-	-	40,000
2.5	Support underserved in STEM, MESA	25,000	25,000	-	-	-	-	-	25,000
2.6	Pre-Apprenticeship Program	500,000	-	-	-	-	500,000	-	500,000
		\$ 701,200	\$ 201,200	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 701,200

LCAP Actions	2017-18 Year 1 Actions	Cost			Funding Source				
		LCFF Base	Sup/Con (0709)	Title I	Title II	Title III	Grant Funded	Total	
Goal 3 - High Quality Teaching and Learning									
3.1	Professional Learning, etc.	1,455,436	764,900	82,054	78,966	64,916	-	-	1,455,436
3.2	Recruit, develop & maintain staff	350,000	350,000	-	-	-	-	-	350,000
3.3	TOSA, Intervention and Program Specialists	1,075,480	1,075,480	-	-	-	-	-	1,075,480
3.4	Induction Program (B TSA)	200,100	200,100	-	-	-	-	-	200,100
3.5	Making Progress in ELA	10,000	-	-	-	-	10,000	-	10,000
		\$ 3,091,016	\$ 2,040,480	\$ 82,054	\$ 78,966	\$ 64,916	\$ 10,000	\$ -	\$ 3,091,016

LCAP Actions	2017-18 Year 1 Actions	Cost			Funding Source				
		LCFF Base	Sup/Con (0709)	Title I	Title II	Title III	Grant Funded	Total	
Goal 4 - School Climate									
4.1	MTSS - Socioemotional	1,107,272	1,107,272	-	-	-	-	-	1,107,272
4.2	Playworks on Elementary Campuses	25,000	25,000	-	-	-	-	-	25,000
4.3	Administrative Support - Needy Schools	808,256	808,256	-	-	-	-	-	808,256
4.4	Youth Outreach Support Specialist	105,652	105,652	-	-	-	-	-	105,652
4.5	Tipping Point	8,900	8,900	-	-	-	-	-	8,900
		\$ 2,055,080	\$ 2,055,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,055,080

LCAP Actions	2017-18 Year 1 Actions	Cost			Funding Source				
		LCFF Base	Sup/Con (0709)	Title I	Title II	Title III	Grant Funded	Total	
Goal 5 - Parent Engagement									
5.1	Effective Communication	195,977	144,977	-	-	-	-	-	195,977
5.2	LCAP PAC	1,000	1,000	-	-	-	-	-	1,000
5.3	Parent Education	40,000	40,000	-	-	-	-	-	40,000
5.4	Home School Liaisons	395,610	328,009	-	-	67,601	-	-	395,610
5.5	DELAC	2,500	-	-	-	2,500	-	-	2,500
5.6	Fingerprinting costs	30,000	30,000	-	-	-	-	-	30,000
5.7	2 FTE Translators	130,000	52,000	-	-	-	-	-	130,000
5.8	Full access to district communications	-	-	-	-	-	-	-	-
		\$ 795,087	\$ 595,986	\$ -	\$ -	\$ 70,101	\$ -	\$ -	\$ 795,087

Funding Source							
LCFF Base	Sup/Con (0709)	Title I	Title II	Title III	Grant Funded	Total	
\$ 3,178,063	\$ 6,787,878	\$ 470,863	\$ 178,966	\$ 259,827	\$ 977,719	\$ 11,853,316	

Program	Budget Responsibility	Funding		Existing			
		Projected Cost	Source	Funding Description	Program	New Program	Total Projected
CSEA Professional Learning	Human Resources	\$ 175,000.00	0000	LCFF Base	\$ -	\$ 175,000.00	\$ 175,000.00
Administrator Professional Learning	Human Resources	115,000.00	0000	LCFF Base	-	115,000.00	115,000.00
Professional Organization Budget	Human Resources	50,000.00	0000	LCFF Base	-	50,000.00	50,000.00
Total HUMAN RESOURCES		\$ 340,000.00			\$ -	\$ 340,000.00	\$ 340,000.00
EL Prof Learning Afterschool	Director, PACE	\$ 20,824.00	4203	Title III	\$ 20,824.00	\$ -	\$ 20,824.00
EL PD Release Days	Director, PACE	13,560.00	4203	Title III	13,560.00	-	13,560.00
EL Specialist PD Days	Director, PACE	11,300.00	0709	Supplemental Concentration	11,300.00	-	11,300.00
EL Ambassadors	Director, PACE	15,000.00	0709	Supplemental Concentration	-	15,000.00	15,000.00
CALLI Release Days	Director, PACE	4,068.00	4203	Title III	4,068.00	-	4,068.00
YCOE & SCOE EL PD	Director, PACE	14,464.00	4203	Title III	14,464.00	-	14,464.00
SBAC Training	Director, PACE	8,000.00	0000	LCFF Base	8,000.00	-	8,000.00
SBAC Training Release Day	Director, PACE	4,200.00	0000	LCFF Base	4,200.00	-	4,200.00
Title I Conference	Director, PACE	7,200.00	3010	Title I	7,200.00	-	7,200.00
Title III Conference	Director, PACE	4,800.00	4203	Title III	4,800.00	-	4,800.00
CAASFEP Conference	Director, PACE	4,800.00	3010	Title I	4,800.00	-	4,800.00
CABE	Director, PACE	7,200.00	4203	Title III	7,200.00	-	7,200.00
PIQE	Director, PACE	27,000.00	0709	Supplemental Concentration	27,000.00	-	27,000.00
Total PACE		\$ 142,416.00			\$ 127,416.00	\$ 15,000.00	\$ 142,416.00
Educational Technology PD	Director, IT	\$ 50,000.00	0709	Supplemental Concentration	\$50,000.00	\$ -	\$ 50,000.00
Black Label Rockstar	Director, IT	12,000.00	0709	Supplemental Concentration	-	12,000.00	12,000.00
Total IT		\$ 62,000.00			\$ 50,000.00	\$ 12,000.00	\$ 62,000.00
Lead Teacher Prep Time	Director, CTE	\$ 4,800.00	0000	LCFF Base	\$ 2,071.80	\$ 2,728.20	\$ 4,800.00
GFSF Summer Program Planning	Director, CTE	14,400.00	0709	Supplemental Concentration	7,182.24	7,217.76	14,400.00
GFSF 10th Grade Planning / Pacing	Director, CTE	5,000.00	0000	LCFF Base	-	5,000.00	5,000.00
Self-Study Quick Start Training	Director, CTE	1,800.00	0000	LCFF Base	1,243.08	556.92	1,800.00
Advanced 2-Day Implementation Training for T	Director, CTE	1,600.00	0000	LCFF Base	960.00	640.00	1,600.00
Regional GFSF Training for Teachers, Course	Director, CTE	9,600.00	0000	LCFF Base	9,426.69	173.31	9,600.00
GFSF Cadre	Director, CTE	9,600.00	0000	LCFF Base	7,183.00	2,417.00	9,600.00
GFSF Conference	Director, CTE	9,600.00	0709	Supplemental Concentration	7,183.00	2,417.00	9,600.00
GFSF Material	Director, CTE	9,600.00	0709	Supplemental Concentration	7,183.00	2,417.00	9,600.00
Total CTE		\$ 66,000.00			\$ 42,432.81	\$ 23,567.19	\$ 66,000.00
AVID Monthly Trainings	Asst. Supt. Ed Svcs.	\$ 1,946.00	4035	Title II	\$ 1,946.00	\$ -	\$ 1,946.00
AVID Site Membership	Asst. Supt. Ed Svcs.	\$ 67,000.00	3010	Title I	22,170.00	44,830.00	67,000.00
AVID weekly	Asst. Supt. Ed Svcs.	\$ 3,054.00	3010	Title I	3,054.00	-	3,054.00
AVID SCOE Collaborative	Asst. Supt. Ed Svcs.	\$ 10,770.00	4035	Title II	10,770.00	-	10,770.00
AVID District Director Conference	Asst. Supt. Ed Svcs.	\$ 16,250.00	4035	Title II	16,250.00	-	16,250.00
AVID Summer Institute	Asst. Supt. Ed Svcs.	\$ 40,000.00	4035	Title II	22,274.00	17,726.00	40,000.00
AVID Tutors	Asst. Supt. Ed Svcs.	\$ 65,000.00	0709	LCFF Base	65,000.00	-	65,000.00
Total AVID		\$ 204,020.00			\$ 141,464.00	\$ 62,556.00	\$ 204,020.00
ELA Support	Asst. Supt. Ed Svcs.	\$ 75,000.00	0709	Supplemental Concentration	70,000.00	5,000.00	75,000.00
Math Support	Asst. Supt. Ed Svcs.	\$ 60,000.00	0709	Supplemental Concentration	40,000.00	20,000.00	60,000.00
VAPA Support	Asst. Supt. Ed Svcs.	\$ 15,000.00	0709	Supplemental Concentration	80,000.00	(65,000.00)	15,000.00
Social Science Support	Asst. Supt. Ed Svcs.	\$ 15,000.00	0709	Supplemental Concentration	50,000.00	(35,000.00)	15,000.00
GATE Support	Asst. Supt. Ed Svcs.	\$ 15,000.00	0709	Supplemental Concentration	15,000.00	-	15,000.00
Science (NGSS) Support	Asst. Supt. Ed Svcs.	\$ 25,000.00	0709	Supplemental Concentration	30,000.00	(5,000.00)	25,000.00
TK Support - Conference	Asst. Supt. Ed Svcs.	\$ 20,000.00	0709	Supplemental Concentration	24,000.00	(4,000.00)	20,000.00
Professional Learning Days (2) Presenter	Asst. Supt. Ed Svcs.	\$ 120,000.00	0709	Supplemental Concentration	388,623.00	(268,623.00)	120,000.00
Cirriculum Council	Asst. Supt. Ed Svcs.	\$ 15,000.00	0000	LCFF Base	750.00	14,250.00	15,000.00
BTSA Induction Program	Asst. Supt. Ed Svcs.	\$ 204,000.00	0709	Supplemental Concentration	173,880.00	30,120.00	204,000.00
Parent University	Asst. Supt. Ed Svcs.	\$ 2,000.00	0709	Supplemental Concentration	2,000.00	-	2,000.00
Admin Principal Leadership	Asst. Supt. Ed Svcs.	\$ 6,000.00	0709	Supplemental Concentration	1,000.00	5,000.00	6,000.00
EPAC	Asst. Supt. Ed Svcs.	\$ 25,000.00	0709	Supplemental Concentration	300.00	24,700.00	25,000.00
Blended Learning PD	Asst. Supt. Ed Svcs.	\$ 20,000.00	0709	Supplemental Concentration	20,000.00	-	20,000.00
Physical Education Support	Asst. Supt. Ed Svcs.	\$ 4,000.00	0709	Supplemental Concentration	-	4,000.00	4,000.00
District Collaboration	Asst. Supt. Ed Svcs.	\$ 10,000.00	0709	Supplemental Concentration	10,000.00	-	10,000.00
Conferences C&I	Asst. Supt. Ed Svcs.	\$ 10,000.00	0709	Title II	-	10,000.00	10,000.00
Total ASST. SUPT. ED SVCS		\$ 641,000.00			\$ 905,553.00	\$ (264,553.00)	\$ 641,000.00
TOTAL PL Program		\$ 1,455,436.00			\$ 1,266,865.81	\$ 188,570.19	\$ 1,455,436.00
Total Cost by Funding Source							
		464,600.00	0000	LCFF Base	98,834.57	365,765.43	464,600.00
		764,900.00	0709	Supplemental Concentration	1,014,651.24	(249,751.24)	764,900.00
		82,054.00	3010	Title I	37,224.00	44,830.00	82,054.00
		78,966.00	4035	Title II	51,240.00	27,726.00	78,966.00
		64,916.00	4203	Title III	64,916.00	-	64,916.00
		-	6264	Educator Effectiveness	-	-	-
		\$ 1,455,436.00			\$ 1,266,865.81	\$ 188,570.19	\$ 1,455,436.00

Unrestricted General Fund, Fund #01 On-Going Expenditures

<u>Item #</u>	<u>Description of Expansion</u>	<u>FTE</u>	<u>Cost \$ Amount</u>	<u>Additional Information</u>
A	Stonegate Staffing Increase	1.60	167,444.32	1.0 Social Science / 0.6 Science Step 10-VI-13, benefits (\$11K)
B	Program Specialist CCR	0.40	48,558.85	60% Grant Funded / 40% General Fund Step 10-VI-13, benefits (\$11K)
C	Administrative Secretary I - Special Education	0.60	40,615.20	Range 35, Step D, 12 month, benefits (\$11K)
D	Administrative Secretary I - Educational Services	0.40	27,076.80	Range 35, Step D, 12 month, benefits (\$11K)
E	Reclass - Classified Staff	0.00	165,000.00	Results in change to job titles, classification adjustments, updating of job desc.
F	Translator / Interpreter (2.0 FTE)	1.20	78,000.00	This is a 60/40 split with supp/concentration
Sub-Total Expenditures		4.20	\$ 526,695.17	

Unrestricted General Fund, Fund #01 On-Going Expenditures-LCAP

<u>Item #</u>	<u>Description of Expansion</u>	<u>FTE</u>	<u>Cost \$ Amount</u>	<u>Additional Information</u>
G	LCAP Personnel Increase(s)	1.3	104,326.35	See LCAP for Details
H	LCAP Support Costs	0	474,651.66	See LCAP for Details
Sub-Total Expenditures		1.3	\$ 578,978.01	

Unrestricted General Fund, Fund #01 On-Going Expenditures-Required

<u>Item #</u>	<u>Description of Expansion</u>	<u>FTE</u>	<u>Cost \$ Amount</u>	<u>Additional Information</u>
I	River City High School staffing formula increase	2.00	209,305.40	Step 10-VI-13
J	STRS Employer contribution increase	0.00	582,380.00	Increase in STRS contribution rate to 14.43%
K	PERS Employer contribution increase	0.00	209,032.00	Increase in PERS contribution rate to 15.80%
L	Step and Column Increase	0.00	820,320.00	Annual Increase in Step Column
M	Classified Professional Development	0.00	175,000.00	Per Collective Bargaining Agreement
Sub-Total Expenditures		2.00	\$ 1,996,037.40	

Restricted General Fund, Fund #01 On-Going Expenditures

<u>Item #</u>	<u>Description of Expansion</u>	<u>FTE</u>	<u>Cost \$ Amount</u>	<u>Additional Information</u>
N	Yolo Continuation High School staffing increase	0.33	34,535.39	Grant Funded w/CTE Credential
O	Newcomer Home School Liaison (Afghan/Farsi)	1.00	65,000.00	Funded Title I, II, and III
P	English Language TOSA	1.00	104,652.70	Step 10-VI-13 benefits (\$11K) Funded Title II, and III
Sub-Total Expenditures		2.33	\$ 204,188.09	

Unrestricted General Fund, Fund #01 Expenditure Reductions

<u>Item #</u>	<u>Description of Reduction</u>	<u>FTE</u>	<u>Cost \$ Amount</u>	<u>Additional Information</u>
Q	Reduction Capitalized Equipment	0.00	(150,000.00)	Reduction / Transfer / Shift moving towards balanced unrestricted general fund
R	Reduction Utilities	0.00	(200,000.00)	Reduction / Transfer / Shift moving towards balanced unrestricted general fund
S	Reduction to Zero Based Budgeting (Budget Booking)	0.00	(960,000.00)	Reduction / Transfer / Shift moving towards balanced unrestricted general fund
T	Transfer MOT PO to Restricted RRM	0.00	(65,000.00)	Reduction / Transfer / Shift moving towards balanced unrestricted general fund
U	Transfer MOT Capitalized Equipment to Restricted RRM	0.00	(220,000.00)	Reduction / Transfer / Shift moving towards balanced unrestricted general fund
V	Transfer MOT Rentals/Leases to Restricted RRM	0.00	(125,000.00)	Reduction / Transfer / Shift moving towards balanced unrestricted general fund
W	Shift MOT Salaries to Restricted RRM Fund Balance	0.00	(350,000.00)	Reduction / Transfer / Shift moving towards balanced unrestricted general fund
X	Shift PD Ed Servcie to Title	0.00	(139,020.00)	Reduction / Transfer / Shift moving towards balanced unrestricted general fund
Sub-Total Expenditures		0.00	\$ (2,209,020.00)	

Total Unrestricted General Fund Expenditures	7.50	\$ 3,101,710.58
Total Restricted General Fund Expenditures	2.33	\$ 204,188.09
All Fund Expenditures	9.83	\$ 3,305,898.67

Expenditure Expansion / Reduction for Budget Year 2017-2018
 Washington Unified School District
 June 22, 2017

Cumulative Recommendations List

The Local Control Funding Formula (LCFF) and the Local Control Accountability Plan (LCAP) constitute significant changes in both the funding of public schools and the measures in which resources and expenditures will be monitored. As such, the following recommendations reflect necessary expansion in District resources to adjust to the LCAP criteria for the 2017-2018 fiscal year. The LCFF suggests smaller increases in revenue to the Districts for the next several years, with full implementation of the LCFF in 2020-2021. This recommendation for new and on-going cost(s) and reductions represents the fifth phase of many that will guide our work in building capacity and improving our outcomes for students.

Unrestricted General Fund, Fund 01, On-Going Expenditures

Item #A – Description of Expansion	Cost	Personnel Impact
Stonegate Staffing Increase	\$167,444.32	1.60 FTE added to existing staff
For a number of years, the sixth grade class at Stonegate School has been proportionally larger than other grade levels at the school site. Staffing adjustments have been made to accommodate this ‘bubble’ of students as they have progressed through the grade levels. The increased FTE reflects the current adjustments needed as the students move into the middle school portion of the program.		

Item #B – Description of Expansion	Cost	Personnel Impact
Program Specialist CCR	\$ 48,558.85	1.0 FTE added to staff. 60% Grant Funded / 40% General Fund Step 10-VI-13, benefits (\$11K)
This position was developed to support College and Career Readiness and Adult Education. Stationed at Bryte, the Program Specialist will support the Director of College and Career Readiness with grants, programming and professional learning for both CTE and Adult Education. Moreover, the program specialist will facilitate the Educational Pathways Action Committee (EPAC) to develop, strengthen and support WUSD Educational Pathways from TK-12 which is aligned to our Strategic Plan and our LCAP goals.		

Item #C – Description of Expansion	Cost	Personnel Impact
Administrative Secretary I - Special Education	\$ 40,615.20	0.60 FTE added to staff. Range 35, Step D, 12 month, benefits (\$11K)
The Secretary I position is needed to support the Special Services Department with customary duties aligned with this position to ensure timely correspondence to individuals, organizations and private placements, filing and other paperwork that will support compliance issues in order to maintain effective and efficient operation of Special Services.		

Item #D – Description of Expansion	Cost	Personnel Impact
Administrative Secretary I - Educational Services	\$ 27,076.80	0.40 FTE added to staff. Range 35, Step D, 12 month, benefits (\$11K)
The substantial increase in professional development due to collective-bargaining agreement negotiations, educator effectiveness funding grants, MTSS, new textbook adoptions and continued implementation of common core state standards has resulted in the need for increased clerical support.		

Item #E – Description of Expansion	Cost	Personnel Impact
Reclassification - Classified Staff	\$165,000.00	No changes to the overall FTE. Various job title changes, classification adjustments, and updated job descriptions.
The Human Resources Department completed the yearly reclassification study resulting in recommended actions to change various job titles, making classification adjustments, and updating of job descriptions.		

Item #F – Description of Expansion	Cost	Personnel Impact
Translator / Interpreter (2.0 FTE)	\$ 78,000.00	2.0 FTE added to staff. This is a 60/40 split with supplemental/concentration; 1.2 FTE General Fund
Legal requirements for translated documents in Russian and Spanish necessitate these positions. These positions will decrease the need for extra hours and outside translation services. This action is described in LCAP 2017-20, Goal 5 – Community Engagement.		

Total Unrestricted General Fund, Fund 01 On-Going Cost(s): \$562,695.17

Unrestricted General Fund, Fund #01 On-Going Expenditures-LCAP

Item #G – Description of Expansion	Cost	Personnel Impact
LCAP Personnel Increase(s)	\$104,326.35	1.3 FTE added to staff. This is funded out of supplemental/concentration funding
The LCAP proposes staffing increases of 1.3 FTE; 0.5 FTE for Foster Youth support (bringing the support to a full 1.0 FTE) and 0.8 FTE Translator (see Item #F). See LCAP Actions #4.4 and #5.7 for details.		

Item #H – Description of Expansion	Cost	Personnel Impact
LCAP Support Costs	\$474,651.66	No personnel increase/decrease associated with this item
The LCAP proposes increase to services using Supplemental/Concentration funds over the prior year in the amount of \$474,651.66. Actual cost(s) for each action are described in the LCAP document.		

Total Unrestricted General Fund, Fund #01 On-Going Expenditures-LCAP: \$578,978.01

Unrestricted General Fund, Fund #01 On-Going Expenditures-Required

Item #I – Description of Expansion	Cost	Personnel Impact
River City High School Staffing Formula Increase	\$209,305.40	2.0 FTE added to staff
The River City High School is staffed by a Board of Education approved staffing formula that uses projected enrollment based upon a cohort survival tool. The projection is adjusted for several factors including student class requests, special education student needs, and LCAP support staff (LCAP Action #3.3). The result of the formula this year is to increase the staffing allocation by 2.0 FTE.		

Item #J – Description of Expansion	Cost	Personnel Impact
STRS Employer Contribution Increase	\$582,380.00	No personnel increase/decrease associated with this item
The employer contribution rate for the STRS plan increased by 1.85% to 16.28%, or \$582,380. The additional cost has been assumed for in the budget within the position control and payroll systems.		

Item #K – Description of Expansion	Cost	Personnel Impact
PERS Employer Contribution Increase	\$209,032.00	No personnel increase/decrease associated with this item
The employer contribution for the PERS plan increase by 2.6% to 18.1%, or \$209,032. The additional cost has been assumed for in the budget within the position control and payroll systems.		

Item #L – Description of Expansion	Cost	Personnel Impact
Step and Column Increase	\$820,320.00	No personnel increase/decrease associated with this item
The historical cost increase that the District experiences associated with step and column movement on the salary schedule has equated to 2%. For the 2017/18 year, the cost is expected to be \$820,320.00 with the majority having been budgeted within the position control and payroll systems.		

Item #M – Description of Expansion	Cost	Personnel Impact
Classified Professional Development	\$175,000.00	No personnel increase/decrease associated with this item
The District Mission Statement calls for highly-qualified, reflective, and adaptive educators. A financial resource has been created for professional learning targeted to improving skills, increasing knowledge, and building the overall capacity of each classified staff member.		

Total Unrestricted General Fund, Fund #01 On-Going Expenditures-Required: 1,996,037.40

Restricted General Fund, Fund #01 On-Going Expenditures

Item #N – Description of Expansion	Cost	Personnel Impact
Yolo Continuation High School Staffing Increase	\$ 34,535.39	0.33 FTE added to staff. Grant Funded w/CTE Credential
Our current math teacher has an engineering background. Through our pre-apprenticeship grant, we are expanding the construction and engineering pathway to include an intro class at Yolo to articulate to Bryte. Our math teacher will be receiving his CTE credential to support our students and pathways.		

Item #O – Description of Expansion	Cost	Personnel Impact
Newcomer Home School Liaison (Afghan/Farsi)	\$ 65,000.00	1.0 FTE added to staff. Funded Title I, II, and III
This position will support the influx of refugees from Afghanistan enrolling Newcomer students into WUSD school sites. This position is described in LCAP Goal 5 – Community Engagement.		

Item #P – Description of Expansion	Cost	Personnel Impact
English Language TOSA	\$104,652.70	1.0 FTE added to staff. Step 10-VI-13 benefits (\$11K) Funded Title II, and III
The position will provide equitable support to English Learner Programs districtwide. This FTE will provide professional development, coaching and facilitate collaboration around best practices for English Learners. This position is described in LCAP Goal 3 – High Quality Teaching and Learning.		

Total Restricted General Fund, Fund #01 On-Going Expenditures: \$204,188.09

Unrestricted General Fund, Fund #01 Expenditure Reductions, Transfers, and Shifts

Item #Q – Description of Expansion	Cost	Personnel Impact
Reduction Capitalized Equipment	\$(150,000.00)	No personnel increase/decrease associated with this item
This is an expenditure reduction in the unrestricted general fund in the amount of \$150,000. This line item was used to support the purchase of MOT fleet vehicles and other equipment.		

Item #R – Description of Expansion	Cost	Personnel Impact
Reduction Utilities	\$(200,000.00)	No personnel increase/decrease associated with this item
Based on a trending analysis, the expenditure reduction reduces overall utility cost in the unrestricted general fund by \$200,000.		

Item #S – Description of Expansion	Cost	Personnel Impact
Reduction to Zero Based Budgeting (Budget Booking)	\$(960,000.00)	No personnel increase/decrease associated with this item
As part of the final transition to zero based budgeting, expenses from the prior year were not “rolled” over. Instead, expense lines were set to zero (with the exception of salary and benefits which are rolled through position control) and program managers were required to analyze their budgets and determine / justify expenses needed for the current year. This budgeting tactic created a savings in the unrestricted general fund of \$960,000. As zero based budgeting will continue to be used in future budget cycles, it is not expected to continue to provide the same results. Future results are expected to generate less savings unless an across the budget reduction target, i.e. percent, is given as a directive to program managers.		

Item #T – Description of Expansion	Cost	Personnel Impact
Transfer MOT PO to Restricted RRM	\$ (65,000.00)	No personnel increase/decrease associated with this item
This transfer shift MOT purchase orders in the amount of \$65,000 from the unrestricted to the restricted general fund. The purchase orders were evaluated first and are not likely to be opened in the 2017-18 fiscal year.		

Item #U – Description of Expansion	Cost	Personnel Impact
Transfer MOT Capitalized Equipment to Restricted RRM	\$(220,000.00)	No personnel increase/decrease associated with this item
Any capitalized equipment purchases that need to be made by the MOT department will be done through this transfer from the unrestricted to the restricted general fund. Although limiting the types of purchases that can be made, i.e. no buses or non-maintenance needs, it should be sufficient to meet the needs of small equipment purchases.		

Item #V – Description of Expansion	Cost	Personnel Impact
Transfer MOT Rentals/Leases to Restricted RRM	\$(125,000.00)	No personnel increase/decrease associated with this item
This transfer of cost from the unrestricted to the restricted general fund is for rentals and leases associated with routine maintenance. These cost(s) are included in the RRM restricted budget.		

Item #W – Description of Expansion	Cost	Personnel Impact
Shift MOT Salaries to Restricted RRM Fund Balance	\$(350,000.00)	No personnel increase/decrease associated with this item
The 2017-18 fiscal year is expected to begin with a restricted fund balance in the Routine Repair and Maintenance (RRM) resource. This transfer will move \$350,000 of on-going salaries into the RRM budget and can be supported for three years. After the three year period has ended the salaries will have to be moved back to the restricted general fund if the RRM budget has not grown enough to cover the salary cost.		

Item #X – Description of Expansion	Cost	Personnel Impact
Shift PD Ed Services to Title	\$(139,020.00)	No personnel increase/decrease associated with this item
This shift moves cost(s) associated with the AVID program from the unrestricted general fund to the Title programs. The cost is for a variety of AVID services and is funded with Title I and Title II funds.		

Total Unrestricted General Fund, Fund #01 Expenditure Reductions, Transfers, and Shifts: \$2,209,020.00

End – 2017-2018 Budget Expenditure Expansion

GENERAL FUND

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	67,545,984.00	0.00	67,545,984.00	69,128,735.00	0.00	69,128,735.00	2.3%
2) Federal Revenue		8100-8299	13,653.00	4,793,618.00	4,807,271.00	0.00	4,392,006.00	4,392,006.00	-8.6%
3) Other State Revenue		8300-8599	2,872,556.00	2,217,033.00	5,089,589.00	1,410,628.00	1,348,276.00	2,758,904.00	-45.8%
4) Other Local Revenue		8600-8799	337,179.00	2,846,026.00	3,183,205.00	290,000.00	2,348,996.00	2,638,996.00	-17.1%
5) TOTAL, REVENUES			70,769,372.00	9,856,677.00	80,626,049.00	70,829,363.00	8,089,278.00	78,918,641.00	-2.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	31,430,724.00	5,277,233.00	36,707,957.00	31,080,566.00	4,956,553.00	36,037,119.00	-1.8%
2) Classified Salaries		2000-2999	9,585,372.00	2,522,401.00	12,107,773.00	10,209,012.00	2,929,751.00	13,138,763.00	8.5%
3) Employee Benefits		3000-3999	12,428,177.00	2,267,132.00	14,695,309.00	13,373,691.00	2,410,335.00	15,784,026.00	7.4%
4) Books and Supplies		4000-4999	3,312,943.00	2,771,486.00	6,084,429.00	3,698,181.00	1,228,355.00	4,926,536.00	-19.0%
5) Services and Other Operating Expenditures		5000-5999	6,466,637.00	4,174,734.00	10,641,371.00	6,817,928.00	3,368,210.00	10,186,138.00	-4.3%
6) Capital Outlay		6000-6999	1,674,664.00	608,937.00	2,283,601.00	832,700.00	171,995.00	1,004,695.00	-56.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	85,650.00	155,417.00	241,067.00	85,650.00	271,470.00	357,120.00	48.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,376,005.00)	970,688.00	(405,317.00)	(1,253,938.00)	959,797.00	(294,141.00)	-27.4%
9) TOTAL, EXPENDITURES			63,608,162.00	18,748,028.00	82,356,190.00	64,843,790.00	16,296,466.00	81,140,256.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,161,210.00	(8,891,351.00)	(1,730,141.00)	5,985,573.00	(8,207,188.00)	(2,221,615.00)	28.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	460,155.00	460,155.00	0.00	744,729.00	744,729.00	61.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,102,983.00)	8,102,983.00	0.00	(8,387,863.00)	8,387,863.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,102,983.00)	7,642,828.00	(460,155.00)	(8,387,863.00)	7,643,134.00	(744,729.00)	61.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(941,773.00)	(1,248,523.00)	(2,190,296.00)	(2,402,290.00)	(564,054.00)	(2,966,344.00)	35.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	17,514,229.80	2,581,563.30	20,095,793.10	16,572,456.80	1,333,040.30	17,905,497.10	-10.9%
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)									
			17,514,229.80	2,581,563.30	20,095,793.10	16,572,456.80	1,333,040.30	17,905,497.10	-10.9%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			17,514,229.80	2,581,563.30	20,095,793.10	16,572,456.80	1,333,040.30	17,905,497.10	-10.9%
2) Ending Balance, June 30 (E + F1e)									
			16,572,456.80	1,333,040.30	17,905,497.10	14,170,166.80	768,986.30	14,939,153.10	-16.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	25,000.00	0.00	25,000.00	60,000.00	0.00	60,000.00	140.0%
Stores									
		9712	18,361.02	0.00	18,361.02	0.00	0.00	0.00	-100.0%
Prepaid Expenditures									
		9713	145,349.38	950.00	146,299.38	0.00	0.00	0.00	-100.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	1,332,090.53	1,332,090.53	0.00	968,353.53	968,353.53	-27.3%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	11,442,375.00	0.00	11,442,375.00	9,197,067.80	0.00	9,197,067.80	-19.6%
1:1 Devices									
	0000	9760				1,941,620.00		1,941,620.00	
Textbook Adoption									
	0000	9760				350,059.51		350,059.51	
Capital Investment									
	0000	9760				1,674,231.00		1,674,231.00	
Deferred Maintenance Reserve									
	0000	9760				2,315,533.00		2,315,533.00	
Textbook Adoption									
	1100	9760				2,915,624.29		2,915,624.29	
1:1 Devices									
	0000	9760	1,973,072.00		1,973,072.00				
Deferred Maintenance Reserve									
	0000	9760	2,353,042.00		2,353,042.00				
Textbook Adoption									
	0000	9760	2,688,479.71		2,688,479.71				
Capital Investment									
	0000	9760	1,769,712.00		1,769,712.00				
Textbook Adoption									
	1100	9760	2,658,069.29		2,658,069.29				
d) Assigned									
Other Assignments									
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties									
		9789	4,941,371.40	0.00	4,941,371.40	4,913,099.00	0.00	4,913,099.00	-0.6%
Unassigned/Unappropriated Amount									
		9790	0.00	(0.23)	(0.23)	0.00	(199,367.23)	(199,367.23)	#####

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	24,190,983.16	(4,642,987.96)	19,547,995.20				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
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	14,207.46	(41,931.22)	(27,723.76)				
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	18,361.02	0.00	18,361.02				
7) Prepaid Expenditures		9330	145,349.38	950.00	146,299.38				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			24,393,901.02	(4,683,969.18)	19,709,931.84				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,054,065.34	508.04	1,054,573.38				
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			1,054,065.34	508.04	1,054,573.38				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

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)	
(G9 + H2) - (I6 + J2)			23,339,835.68	(4,684,477.22)	18,655,358.46				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	43,070,190.00	0.00	43,070,190.00	45,480,428.00	0.00	45,480,428.00	5.6%
Education Protection Account State Aid - Current Year		8012	9,930,077.00	0.00	9,930,077.00	9,265,466.00	0.00	9,265,466.00	-6.7%
State Aid - Prior Years		8019	162,875.00	0.00	162,875.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	129,505.00	0.00	129,505.00	129,505.00	0.00	129,505.00	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	9,566.00	0.00	9,566.00	9,565.00	0.00	9,565.00	0.0%
County & District Taxes Secured Roll Taxes		8041	10,362,191.00	0.00	10,362,191.00	10,362,191.00	0.00	10,362,191.00	0.0%
Unsecured Roll Taxes		8042	236,113.00	0.00	236,113.00	236,113.00	0.00	236,113.00	0.0%
Prior Years' Taxes		8043	4,600.00	0.00	4,600.00	4,600.00	0.00	4,600.00	0.0%
Supplemental Taxes		8044	317,670.00	0.00	317,670.00	317,670.00	0.00	317,670.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,287,637.00	0.00	1,287,637.00	1,287,637.00	0.00	1,287,637.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,100,000.00	0.00	3,100,000.00	3,100,000.00	0.00	3,100,000.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			68,610,424.00	0.00	68,610,424.00	70,193,175.00	0.00	70,193,175.00	2.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,064,440.00)	0.00	(1,064,440.00)	(1,064,440.00)	0.00	(1,064,440.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			67,545,984.00	0.00	67,545,984.00	69,128,735.00	0.00	69,128,735.00	2.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,280,598.00	1,280,598.00	0.00	1,279,806.00	1,279,806.00	-0.1%
Special Education Discretionary Grants		8182	0.00	140,432.00	140,432.00	0.00	224,365.00	224,365.00	59.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,378,030.00	2,378,030.00		2,075,830.00	2,075,830.00	-12.7%
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		393,314.00	393,314.00		376,700.00	376,700.00	-4.2%
Title III, Part A, Immigrant Education Program	4201	8290		13,085.00	13,085.00		12,136.00	12,136.00	-7.3%

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		245,056.00	245,056.00		149,000.00	149,000.00	-39.2%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		75,073.00	75,073.00		56,904.00	56,904.00	-24.2%
All Other Federal Revenue	All Other	8290	13,653.00	268,030.00	281,683.00	0.00	217,265.00	217,265.00	-22.9%
TOTAL, FEDERAL REVENUE			13,653.00	4,793,618.00	4,807,271.00	0.00	4,392,006.00	4,392,006.00	-8.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	1,818,038.00	0.00	1,818,038.00	352,660.00	0.00	352,660.00	-80.6%
Lottery - Unrestricted and Instructional Materials		8560	1,052,660.00	308,279.00	1,360,939.00	1,057,968.00	330,615.00	1,388,583.00	2.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		646,631.00	646,631.00		646,631.00	646,631.00	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		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									

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)	
Grant Program	6387	8590		589,044.00	589,044.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		141,476.00	141,476.00		0.00	0.00	-100.0%
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	1,858.00	531,603.00	533,461.00	0.00	371,030.00	371,030.00	-30.4%
TOTAL, OTHER STATE REVENUE			2,872,556.00	2,217,033.00	5,089,589.00	1,410,628.00	1,348,276.00	2,758,904.00	-45.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	90,036.00	0.00	90,036.00	110,000.00	0.00	110,000.00	22.2%
Interest		8660	77,143.00	0.00	77,143.00	30,000.00	0.00	30,000.00	-61.1%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(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	170,000.00	618,459.00	788,459.00	150,000.00	85,582.00	235,582.00	-70.1%
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		2,227,567.00	2,227,567.00		2,263,414.00	2,263,414.00	1.6%
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%
TOTAL, OTHER LOCAL REVENUE			337,179.00	2,846,026.00	3,183,205.00	290,000.00	2,348,996.00	2,638,996.00	-17.1%
TOTAL, REVENUES			70,769,372.00	9,856,677.00	80,626,049.00	70,829,363.00	8,089,278.00	78,918,641.00	-2.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	26,483,481.00	4,280,136.00	30,763,617.00	26,016,049.00	3,978,036.00	29,994,085.00	-2.5%
Certificated Pupil Support Salaries		1200	1,005,422.00	595,136.00	1,600,558.00	1,047,642.00	521,399.00	1,569,041.00	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,748,419.00	189,273.00	3,937,692.00	3,824,629.00	217,527.00	4,042,156.00	2.7%
Other Certificated Salaries		1900	193,402.00	212,688.00	406,090.00	192,246.00	239,591.00	431,837.00	6.3%
TOTAL, CERTIFICATED SALARIES			31,430,724.00	5,277,233.00	36,707,957.00	31,080,566.00	4,956,553.00	36,037,119.00	-1.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	1,450,994.00	1,450,994.00	0.00	1,614,274.00	1,614,274.00	11.3%
Classified Support Salaries		2200	5,217,396.00	678,233.00	5,895,629.00	5,283,593.00	974,050.00	6,257,643.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	770,266.00	157,624.00	927,890.00	807,491.00	156,992.00	964,483.00	3.9%
Clerical, Technical and Office Salaries		2400	2,888,164.00	151,421.00	3,039,585.00	3,054,748.00	156,435.00	3,211,183.00	5.6%
Other Classified Salaries		2900	709,546.00	84,129.00	793,675.00	1,063,180.00	28,000.00	1,091,180.00	37.5%
TOTAL, CLASSIFIED SALARIES			9,585,372.00	2,522,401.00	12,107,773.00	10,209,012.00	2,929,751.00	13,138,763.00	8.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,740,547.00	680,655.00	4,421,202.00	4,478,681.00	719,853.00	5,198,534.00	17.6%
PERS		3201-3202	1,332,876.00	333,274.00	1,666,150.00	1,445,730.00	446,062.00	1,891,792.00	13.5%
OASDI/Medicare/Alternative		3301-3302	1,107,574.00	266,126.00	1,373,700.00	1,176,060.00	291,544.00	1,467,604.00	6.8%
Health and Welfare Benefits		3401-3402	4,135,022.00	677,493.00	4,812,515.00	4,262,365.00	684,668.00	4,947,033.00	2.8%
Unemployment Insurance		3501-3502	19,416.00	4,006.00	23,422.00	20,686.00	3,996.00	24,682.00	5.4%
Workers' Compensation		3601-3602	1,488,995.00	299,436.00	1,788,431.00	1,346,164.00	260,712.00	1,606,876.00	-10.2%
OPEB, Allocated		3701-3702	240,000.00	0.00	240,000.00	305,000.00	0.00	305,000.00	27.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	363,747.00	6,142.00	369,889.00	339,005.00	3,500.00	342,505.00	-7.4%
TOTAL, EMPLOYEE BENEFITS			12,428,177.00	2,267,132.00	14,695,309.00	13,373,691.00	2,410,335.00	15,784,026.00	7.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,162,441.00	336,179.00	1,498,620.00	2,140,000.00	310,615.00	2,450,615.00	63.5%
Books and Other Reference Materials		4200	32,105.00	103,422.00	135,527.00	42,681.00	29,073.00	71,754.00	-47.1%
Materials and Supplies		4300	1,897,555.00	2,126,366.00	4,023,921.00	1,331,339.00	808,800.00	2,140,139.00	-46.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	220,842.00	205,519.00	426,361.00	184,161.00	79,867.00	264,028.00	-38.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,312,943.00	2,771,486.00	6,084,429.00	3,698,181.00	1,228,355.00	4,926,536.00	-19.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,160,000.00	1,160,000.00	0.00	901,557.00	901,557.00	-22.3%
Travel and Conferences		5200	189,980.00	85,765.00	275,745.00	474,660.00	50,295.00	524,955.00	90.4%
Dues and Memberships		5300	37,100.00	1,700.00	38,800.00	39,883.00	200.00	40,083.00	3.3%
Insurance		5400 - 5450	471,740.00	0.00	471,740.00	489,800.00	0.00	489,800.00	3.8%
Operations and Housekeeping Services		5500	966,000.00	0.00	966,000.00	983,000.00	0.00	983,000.00	1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	420,528.00	76,788.00	497,316.00	378,471.00	91,500.00	469,971.00	-5.5%
Transfers of Direct Costs		5710	(9,852.00)	9,852.00	0.00	(1,955.00)	1,955.00	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	4,093,002.00	2,813,094.00	6,906,096.00	4,261,308.00	2,295,088.00	6,556,396.00	-5.1%
Communications		5900	298,139.00	27,535.00	325,674.00	192,761.00	27,615.00	220,376.00	-32.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,466,637.00	4,174,734.00	10,641,371.00	6,817,928.00	3,368,210.00	10,186,138.00	-4.3%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	27,000.00	27,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	6,783.00	6,783.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,524,664.00	298,474.00	1,823,138.00	782,700.00	21,995.00	804,695.00	-55.9%
Equipment Replacement		6500	150,000.00	276,680.00	426,680.00	50,000.00	150,000.00	200,000.00	-53.1%
TOTAL, CAPITAL OUTLAY			1,674,664.00	608,937.00	2,283,601.00	832,700.00	171,995.00	1,004,695.00	-56.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	85,650.00	155,417.00	241,067.00	85,650.00	271,470.00	357,120.00	48.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			85,650.00	155,417.00	241,067.00	85,650.00	271,470.00	357,120.00	48.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(970,688.00)	970,688.00	0.00	(959,797.00)	959,797.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(405,317.00)	0.00	(405,317.00)	(294,141.00)	0.00	(294,141.00)	-27.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,376,005.00)	970,688.00	(405,317.00)	(1,253,938.00)	959,797.00	(294,141.00)	-27.4%
TOTAL, EXPENDITURES			63,608,162.00	18,748,028.00	82,356,190.00	64,843,790.00	16,296,466.00	81,140,256.00	-1.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	460,155.00	460,155.00	0.00	744,729.00	744,729.00	61.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	460,155.00	460,155.00	0.00	744,729.00	744,729.00	61.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,102,983.00)	8,102,983.00	0.00	(8,387,863.00)	8,387,863.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,102,983.00)	8,102,983.00	0.00	(8,387,863.00)	8,387,863.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(8,102,983.00)	7,642,828.00	(460,155.00)	(8,387,863.00)	7,643,134.00	(744,729.00)	61.8%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	67,545,984.00	0.00	67,545,984.00	69,128,735.00	0.00	69,128,735.00	2.3%
2) Federal Revenue		8100-8299	13,653.00	4,793,618.00	4,807,271.00	0.00	4,392,006.00	4,392,006.00	-8.6%
3) Other State Revenue		8300-8599	2,872,556.00	2,217,033.00	5,089,589.00	1,410,628.00	1,348,276.00	2,758,904.00	-45.8%
4) Other Local Revenue		8600-8799	337,179.00	2,846,026.00	3,183,205.00	290,000.00	2,348,996.00	2,638,996.00	-17.1%
5) TOTAL, REVENUES			70,769,372.00	9,856,677.00	80,626,049.00	70,829,363.00	8,089,278.00	78,918,641.00	-2.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		37,381,557.00	12,945,197.00	50,326,754.00	38,614,240.00	10,999,057.00	49,613,297.00	-1.4%
2) Instruction - Related Services	2000-2999		6,465,027.00	853,173.00	7,318,200.00	7,043,114.00	676,674.00	7,719,788.00	5.5%
3) Pupil Services	3000-3999		6,588,816.00	1,451,781.00	8,040,597.00	5,972,692.00	918,117.00	6,890,809.00	-14.3%
4) Ancillary Services	4000-4999		395,688.00	0.00	395,688.00	411,382.00	0.00	411,382.00	4.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,747,625.00	970,688.00	6,718,313.00	6,133,471.00	959,797.00	7,093,268.00	5.6%
8) Plant Services	8000-8999		6,943,799.00	2,371,772.00	9,315,571.00	6,583,241.00	2,471,351.00	9,054,592.00	-2.8%
9) Other Outgo	9000-9999	Except 7600-7699	85,650.00	155,417.00	241,067.00	85,650.00	271,470.00	357,120.00	48.1%
10) TOTAL, EXPENDITURES			63,608,162.00	18,748,028.00	82,356,190.00	64,843,790.00	16,296,466.00	81,140,256.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,161,210.00	(8,891,351.00)	(1,730,141.00)	5,985,573.00	(8,207,188.00)	(2,221,615.00)	28.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	460,155.00	460,155.00	0.00	744,729.00	744,729.00	61.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,102,983.00)	8,102,983.00	0.00	(8,387,863.00)	8,387,863.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,102,983.00)	7,642,828.00	(460,155.00)	(8,387,863.00)	7,643,134.00	(744,729.00)	61.8%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(941,773.00)	(1,248,523.00)	(2,190,296.00)	(2,402,290.00)	(564,054.00)	(2,966,344.00)	35.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,514,229.80	2,581,563.30	20,095,793.10	16,572,456.80	1,333,040.30	17,905,497.10	-10.9%
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)			17,514,229.80	2,581,563.30	20,095,793.10	16,572,456.80	1,333,040.30	17,905,497.10	-10.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,514,229.80	2,581,563.30	20,095,793.10	16,572,456.80	1,333,040.30	17,905,497.10	-10.9%
2) Ending Balance, June 30 (E + F1e)			16,572,456.80	1,333,040.30	17,905,497.10	14,170,166.80	768,986.30	14,939,153.10	-16.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	60,000.00	0.00	60,000.00	140.0%
Stores		9712	18,361.02	0.00	18,361.02	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	145,349.38	950.00	146,299.38	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,332,090.53	1,332,090.53	0.00	968,353.53	968,353.53	-27.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
1:1 Devices	0000	9760				1,941,620.00		1,941,620.00	
Textbook Adoption	0000	9760				350,059.51		350,059.51	
Capital Investment	0000	9760				1,674,231.00		1,674,231.00	
Deferred Maintenance Reserve	0000	9760				2,315,533.00		2,315,533.00	
Textbook Adoption	1100	9760				2,915,624.29		2,915,624.29	
1:1 Devices	0000	9760	1,973,072.00		1,973,072.00				
Deferred Maintenance Reserve	0000	9760	2,353,042.00		2,353,042.00				
Textbook Adoption	0000	9760	2,688,479.71		2,688,479.71				
Capital Investment	0000	9760	1,769,712.00		1,769,712.00				
Textbook Adoption	1100	9760	2,658,069.29		2,658,069.29				
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,941,371.40	0.00	4,941,371.40	4,913,099.00	0.00	4,913,099.00	-0.6%

Adopted Budget 2017-18 #47

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	0.00	(0.23)	(0.23)	0.00	(199,367.23)	(199,367.23)	#####

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	0.37	0.37
6300	Lottery: Instructional Materials	82,546.83	82,546.83
6500	Special Education	0.00	950.00
6512	Special Ed: Mental Health Services	40,430.00	25,743.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	1,205,917.00	855,917.00
9010	Other Restricted Local	3,196.33	3,196.33
Total, Restricted Balance		1,332,090.53	968,353.53

OTHER FUNDS

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	272,558.00	1,068,959.00	292.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	103,458.00	7,768.00	-92.5%
4) Other Local Revenue		8600-8799	2,118.00	1,200.00	-43.3%
5) TOTAL, REVENUES			378,134.00	1,077,927.00	185.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	397,693.00	406,077.00	2.1%
2) Classified Salaries		2000-2999	36,585.00	41,579.00	13.7%
3) Employee Benefits		3000-3999	114,778.00	109,911.00	-4.2%
4) Books and Supplies		4000-4999	14,219.00	7,608.00	-46.5%
5) Services and Other Operating Expenditures		5000-5999	129,101.00	52,220.00	-59.6%
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	48,680.00	39,558.00	-18.7%
9) TOTAL, EXPENDITURES			741,056.00	656,953.00	-11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(362,922.00)	420,974.00	-216.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	317,778.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			317,778.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,144.00)	420,974.00	-1032.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(45,144.00)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(45,144.00)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(45,144.00)	New
2) Ending Balance, June 30 (E + F1e)			(45,144.00)	375,830.00	-932.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	325,830.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(95,144.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	169,606.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(2,775.00)		
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	(56.00)		
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			166,775.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	743.47		
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			743.47		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			166,032.32		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	205,738.00	747,013.00	263.1%
Education Protection Account State Aid - Current Year		8012	47,441.00	155,136.00	227.0%
State Aid - Prior Years		8019	(30,224.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	49,603.00	166,810.00	236.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			272,558.00	1,068,959.00	292.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	22,051.00	1,361.00	-93.8%
Lottery - Unrestricted and Instructional Materials		8560	6,125.00	6,125.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	75,282.00	282.00	-99.6%
TOTAL, OTHER STATE REVENUE			103,458.00	7,768.00	-92.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,694.00	1,200.00	-29.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	424.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,118.00	1,200.00	-43.3%
TOTAL, REVENUES			378,134.00	1,077,927.00	185.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	236,808.00	252,805.00	6.8%
Certificated Pupil Support Salaries		1200	60,786.00	47,634.00	-21.6%
Certificated Supervisors' and Administrators' Salaries		1300	100,099.00	105,638.00	5.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			397,693.00	406,077.00	2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	14,095.00	21,716.00	54.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,490.00	19,863.00	-11.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			36,585.00	41,579.00	13.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	50,368.00	58,599.00	16.3%
PERS		3201-3202	4,933.00	6,458.00	30.9%
OASDI/Medicare/Alternative		3301-3302	8,601.00	9,073.00	5.5%
Health and Welfare Benefits		3401-3402	32,560.00	20,753.00	-36.3%
Unemployment Insurance		3501-3502	200.00	226.00	13.0%
Workers' Compensation		3601-3602	16,616.00	14,802.00	-10.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,500.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			114,778.00	109,911.00	-4.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,338.00	1,400.00	-73.8%
Materials and Supplies		4300	8,044.00	6,208.00	-22.8%
Noncapitalized Equipment		4400	837.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,219.00	7,608.00	-46.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,844.00	0.00	-100.0%
Dues and Memberships		5300	9,615.00	9,615.00	0.0%
Insurance		5400-5450	5,627.00	0.00	-100.0%
Operations and Housekeeping Services		5500	17,580.00	10,930.00	-37.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,725.00	2,725.00	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	72,560.00	28,300.00	-61.0%
Communications		5900	4,150.00	650.00	-84.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			129,101.00	52,220.00	-59.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	48,680.00	39,558.00	-18.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			48,680.00	39,558.00	-18.7%
TOTAL, EXPENDITURES			741,056.00	656,953.00	-11.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	317,778.00	0.00	-100.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			317,778.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			317,778.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	272,558.00	1,068,959.00	292.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	103,458.00	7,768.00	-92.5%
4) Other Local Revenue		8600-8799	2,118.00	1,200.00	-43.3%
5) TOTAL, REVENUES			378,134.00	1,077,927.00	185.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		354,101.00	350,165.00	-1.1%
2) Instruction - Related Services	2000-2999		226,396.00	166,885.00	-26.3%
3) Pupil Services	3000-3999		73,419.00	57,242.00	-22.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		48,680.00	39,558.00	-18.7%
8) Plant Services	8000-8999		38,460.00	43,103.00	12.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			741,056.00	656,953.00	-11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(362,922.00)	420,974.00	-216.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	317,778.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			317,778.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,144.00)	420,974.00	-1032.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(45,144.00)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(45,144.00)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(45,144.00)	New
2) Ending Balance, June 30 (E + F1e)			(45,144.00)	375,830.00	-932.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			50,000.00	50,000.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	325,830.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(95,144.00)	0.00	-100.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
7338	College Readiness Block Grant	50,000.00	50,000.00
Total, Restricted Balance		50,000.00	50,000.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,613.00	0.00	-100.0%
3) Other State Revenue		8300-8599	367,343.00	333,596.00	-9.2%
4) Other Local Revenue		8600-8799	14,612.00	0.00	-100.0%
5) TOTAL, REVENUES			393,568.00	333,596.00	-15.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	207,255.00	173,455.00	-16.3%
2) Classified Salaries		2000-2999	65,038.00	42,508.00	-34.6%
3) Employee Benefits		3000-3999	76,180.00	57,480.00	-24.5%
4) Books and Supplies		4000-4999	159,353.00	17,000.00	-89.3%
5) Services and Other Operating Expenditures		5000-5999	29,121.00	15,580.00	-46.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	41,042.00	27,573.00	-32.8%
9) TOTAL, EXPENDITURES			577,989.00	333,596.00	-42.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(184,421.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(184,421.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	188,740.88	4,319.88	-97.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,740.88	4,319.88	-97.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,740.88	4,319.88	-97.7%
2) Ending Balance, June 30 (E + F1e)			4,319.88	4,319.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			488.04	488.04	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,831.84	3,831.84	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,768.92		
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			21,768.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			21,768.92		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,613.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			11,613.00	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	333,096.00	333,596.00	0.2%
All Other State Revenue	All Other	8590	34,247.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			367,343.00	333,596.00	-9.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	14,612.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,612.00	0.00	-100.0%
TOTAL, REVENUES			393,568.00	333,596.00	-15.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	82,459.00	85,985.00	4.3%
Certificated Pupil Support Salaries		1200	90,795.00	62,844.00	-30.8%
Certificated Supervisors' and Administrators' Salaries		1300	34,001.00	24,626.00	-27.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			207,255.00	173,455.00	-16.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	661.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	64,377.00	42,508.00	-34.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			65,038.00	42,508.00	-34.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,117.00	25,031.00	-11.0%
PERS		3201-3202	10,155.00	6,602.00	-35.0%
OASDI/Medicare/Alternative		3301-3302	8,516.00	5,767.00	-32.3%
Health and Welfare Benefits		3401-3402	18,530.00	12,834.00	-30.7%
Unemployment Insurance		3501-3502	141.00	107.00	-24.1%
Workers' Compensation		3601-3602	9,721.00	7,139.00	-26.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,000.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			76,180.00	57,480.00	-24.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,037.00	0.00	-100.0%
Materials and Supplies		4300	138,521.00	17,000.00	-87.7%
Noncapitalized Equipment		4400	15,795.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			159,353.00	17,000.00	-89.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,497.00	3,480.00	-63.4%
Dues and Memberships		5300	100.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,992.00	2,000.00	-59.9%
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	14,382.00	10,000.00	-30.5%
Communications		5900	150.00	100.00	-33.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,121.00	15,580.00	-46.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	41,042.00	27,573.00	-32.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,042.00	27,573.00	-32.8%
TOTAL, EXPENDITURES			577,989.00	333,596.00	-42.3%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,613.00	0.00	-100.0%
3) Other State Revenue		8300-8599	367,343.00	333,596.00	-9.2%
4) Other Local Revenue		8600-8799	14,612.00	0.00	-100.0%
5) TOTAL, REVENUES			393,568.00	333,596.00	-15.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		269,551.00	132,704.00	-50.8%
2) Instruction - Related Services	2000-2999		139,100.00	90,692.00	-34.8%
3) Pupil Services	3000-3999		127,635.00	82,627.00	-35.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		41,042.00	27,573.00	-32.8%
8) Plant Services	8000-8999		661.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			577,989.00	333,596.00	-42.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(184,421.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(184,421.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	188,740.88	4,319.88	-97.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			188,740.88	4,319.88	-97.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			188,740.88	4,319.88	-97.7%
2) Ending Balance, June 30 (E + F1e)					
			4,319.88	4,319.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	488.04	488.04	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	3,831.84	3,831.84	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6391	Adult Education Block Grant Program	488.04	488.04
Total, Restricted Balance		488.04	488.04

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,495.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,179,661.00	1,350,000.00	14.4%
4) Other Local Revenue		8600-8799	20,408.00	0.00	-100.0%
5) TOTAL, REVENUES			1,253,564.00	1,350,000.00	7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	440,397.00	439,082.00	-0.3%
2) Classified Salaries		2000-2999	573,528.00	517,389.00	-9.8%
3) Employee Benefits		3000-3999	357,690.00	361,356.00	1.0%
4) Books and Supplies		4000-4999	22,345.00	18,173.00	-18.7%
5) Services and Other Operating Expenditures		5000-5999	13,617.00	14,000.00	2.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	107,110.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,514,687.00	1,350,000.00	-10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(261,123.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(261,123.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,023.72	(250,099.28)	-2368.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,023.72	(250,099.28)	-2368.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,023.72	(250,099.28)	-2368.7%
2) Ending Balance, June 30 (E + F1e)			(250,099.28)	(250,099.28)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,023.72	11,850.72	7.5%
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	(261,123.00)	(261,950.00)	0.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(134,711.10)		
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	11,023.72		
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			(123,687.38)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(123,687.38)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	53,495.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			53,495.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,161,620.00	1,340,000.00	15.4%
All Other State Revenue	All Other	8590	18,041.00	10,000.00	-44.6%
TOTAL, OTHER STATE REVENUE			1,179,661.00	1,350,000.00	14.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	485.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	19,923.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,408.00	0.00	-100.0%
TOTAL, REVENUES			1,253,564.00	1,350,000.00	7.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	367,037.00	298,843.00	-18.6%
Certificated Pupil Support Salaries		1200	8,840.00	9,092.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	64,520.00	131,147.00	103.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			440,397.00	439,082.00	-0.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	439,305.00	386,429.00	-12.0%
Classified Support Salaries		2200	35,602.00	36,799.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	49,010.00	48,635.00	-0.8%
Other Classified Salaries		2900	49,611.00	45,526.00	-8.2%
TOTAL, CLASSIFIED SALARIES			573,528.00	517,389.00	-9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	56,724.00	74,905.00	32.1%
PERS		3201-3202	71,529.00	63,091.00	-11.8%
OASDI/Medicare/Alternative		3301-3302	48,671.00	51,129.00	5.1%
Health and Welfare Benefits		3401-3402	137,715.00	135,754.00	-1.4%
Unemployment Insurance		3501-3502	513.00	557.00	8.6%
Workers' Compensation		3601-3602	40,112.00	35,920.00	-10.5%
OPEB, Allocated		3701-3702	688.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,738.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			357,690.00	361,356.00	1.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,345.00	18,173.00	-18.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,345.00	18,173.00	-18.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	6,494.00	6,494.00	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	7,032.00	7,506.00	6.7%
Communications		5900	91.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,617.00	14,000.00	2.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	107,110.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			107,110.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,514,687.00	1,350,000.00	-10.9%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,495.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,179,661.00	1,350,000.00	14.4%
4) Other Local Revenue		8600-8799	20,408.00	0.00	-100.0%
5) TOTAL, REVENUES			1,253,564.00	1,350,000.00	7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,116,350.00	973,812.00	-12.8%
2) Instruction - Related Services	2000-2999		156,252.00	245,326.00	57.0%
3) Pupil Services	3000-3999		83,245.00	77,404.00	-7.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		107,110.00	0.00	-100.0%
8) Plant Services	8000-8999		51,730.00	53,458.00	3.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,514,687.00	1,350,000.00	-10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(261,123.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(261,123.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,023.72	(250,099.28)	-2368.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,023.72	(250,099.28)	-2368.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,023.72	(250,099.28)	-2368.7%
2) Ending Balance, June 30 (E + F1e)			(250,099.28)	(250,099.28)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,023.72	11,850.72	7.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(261,123.00)	(261,950.00)	0.3%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6052	Child Development: Prekindergarten and Family Literacy, Proq	0.00	827.00
6127	Child Development: California State Preschool Program QRIS	11,023.72	11,023.72
Total, Restricted Balance		<u>11,023.72</u>	<u>11,850.72</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,110,679.00	3,190,000.00	2.5%
3) Other State Revenue		8300-8599	261,000.00	261,000.00	0.0%
4) Other Local Revenue		8600-8799	1,100,000.00	1,100,000.00	0.0%
5) TOTAL, REVENUES			4,471,679.00	4,551,000.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,416,620.00	1,574,783.00	11.2%
3) Employee Benefits		3000-3999	601,186.00	573,105.00	-4.7%
4) Books and Supplies		4000-4999	1,711,552.00	2,046,102.00	19.5%
5) Services and Other Operating Expenditures		5000-5999	533,836.00	130,000.00	-75.6%
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	208,485.00	227,010.00	8.9%
9) TOTAL, EXPENDITURES			4,471,679.00	4,551,000.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	858,980.76	858,980.76	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			858,980.76	858,980.76	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			858,980.76	858,980.76	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	67,268.13	0.00	-100.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	791,712.63	858,980.76	8.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(529,348.61)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	397,464.29		
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	678,615.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	67,268.13		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			613,998.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			613,998.86		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,110,679.00	3,190,000.00	2.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,110,679.00	3,190,000.00	2.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	261,000.00	261,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			261,000.00	261,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,100,000.00	1,100,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,100,000.00	1,100,000.00	0.0%
TOTAL, REVENUES			4,471,679.00	4,551,000.00	1.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,228,163.00	1,367,043.00	11.3%
Classified Supervisors' and Administrators' Salaries		2300	108,606.00	119,763.00	10.3%
Clerical, Technical and Office Salaries		2400	79,851.00	87,977.00	10.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,416,620.00	1,574,783.00	11.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	189,797.00	231,550.00	22.0%
OASDI/Medicare/Alternative		3301-3302	106,462.00	117,582.00	10.4%
Health and Welfare Benefits		3401-3402	240,356.00	156,138.00	-35.0%
Unemployment Insurance		3501-3502	698.00	775.00	11.0%
Workers' Compensation		3601-3602	53,873.00	52,060.00	-3.4%
OPEB, Allocated		3701-3702	10,000.00	15,000.00	50.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			601,186.00	573,105.00	-4.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	190,000.00	190,000.00	0.0%
Noncapitalized Equipment		4400	10,000.00	0.00	-100.0%
Food		4700	1,511,552.00	1,856,102.00	22.8%
TOTAL, BOOKS AND SUPPLIES			1,711,552.00	2,046,102.00	19.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,650.00	0.00	-100.0%
Dues and Memberships		5300	100.00	0.00	-100.0%
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	40,000.00	100,000.00	150.0%
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	479,086.00	25,000.00	-94.8%
Communications		5900	13,000.00	5,000.00	-61.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			533,836.00	130,000.00	-75.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	208,485.00	227,010.00	8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			208,485.00	227,010.00	8.9%
TOTAL, EXPENDITURES			4,471,679.00	4,551,000.00	1.8%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,110,679.00	3,190,000.00	2.5%
3) Other State Revenue		8300-8599	261,000.00	261,000.00	0.0%
4) Other Local Revenue		8600-8799	1,100,000.00	1,100,000.00	0.0%
5) TOTAL, REVENUES			4,471,679.00	4,551,000.00	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,263,194.00	4,323,990.00	1.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		208,485.00	227,010.00	8.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,471,679.00	4,551,000.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	858,980.76	858,980.76	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			858,980.76	858,980.76	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			858,980.76	858,980.76	0.0%
2) Ending Balance, June 30 (E + F1e)					
			858,980.76	858,980.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	67,268.13	0.00	-100.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	791,712.63	858,980.76	8.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	680,363.01	747,631.14
5314	Child Nutrition: NSLP Equipment Assistance Grants	37,100.00	37,100.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	60,086.55	60,086.55
5370	Child Nutrition: Fresh Fruit and Vegetable Program	14,163.07	14,163.07
Total, Restricted Balance		791,712.63	858,980.76

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,595.00	0.00	-100.0%
5) TOTAL, REVENUES			45,595.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	100,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,560,505.00	4,079,033.00	161.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,660,505.00	4,079,033.00	145.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,614,910.00)	(4,079,033.00)	152.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	270,000.00	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			270,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,344,910.00)	(4,079,033.00)	203.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,513,660.23	9,168,750.23	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,513,660.23	9,168,750.23	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,513,660.23	9,168,750.23	-12.8%
2) Ending Balance, June 30 (E + F1e)			9,168,750.23	5,089,717.23	-44.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	9,168,750.23	5,089,717.23	-44.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,470,783.73		
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			9,470,783.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,750.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	(75,776.60)		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(62,026.35)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			9,532,810.08		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	45,595.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	0.00	0.00	0.0%
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,595.00	0.00	-100.0%
TOTAL, REVENUES			45,595.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	196,752.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,363,753.00	4,079,033.00	199.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,560,505.00	4,079,033.00	161.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,660,505.00	4,079,033.00	145.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	270,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			270,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			270,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,595.00	0.00	-100.0%
5) TOTAL, REVENUES			45,595.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,660,505.00	4,079,033.00	145.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,660,505.00	4,079,033.00	145.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(1,614,910.00)	(4,079,033.00)	152.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	270,000.00	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			270,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,344,910.00)	(4,079,033.00)	203.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	10,513,660.23	9,168,750.23	-12.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			10,513,660.23	9,168,750.23	-12.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			10,513,660.23	9,168,750.23	-12.8%
2) Ending Balance, June 30 (E + F1e)					
			9,168,750.23	5,089,717.23	-44.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	9,168,750.23	5,089,717.23	-44.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,246,382.00	3,346,342.00	-21.2%
5) TOTAL, REVENUES			4,246,382.00	3,346,342.00	-21.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	258,154.00	324,099.00	25.5%
3) Employee Benefits		3000-3999	95,660.00	117,308.00	22.6%
4) Books and Supplies		4000-4999	9,625.00	3,950.00	-59.0%
5) Services and Other Operating Expenditures		5000-5999	522,348.00	113,725.00	-78.2%
6) Capital Outlay		6000-6999	3,871,366.00	565,000.00	-85.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,116,906.00	4,999,443.00	21.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,874,059.00	6,123,525.00	-31.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,627,677.00)	(2,777,183.00)	-40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,646,685.00	288,206.00	-82.5%
b) Transfers Out		7600-7629	270,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,376,685.00	288,206.00	-79.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,250,992.00)	(2,488,977.00)	-23.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,134,038.15	4,883,046.15	-40.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,134,038.15	4,883,046.15	-40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,134,038.15	4,883,046.15	-40.0%
2) Ending Balance, June 30 (E + F1e)			4,883,046.15	2,394,069.15	-51.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	544,046.77	544,046.77	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,338,999.38	1,850,022.38	-57.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,797,179.30)		
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	5,576,075.53		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,778,896.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,119.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,119.45		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,772,776.78		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	1,250,000.00	1,250,000.00	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	201,040.00	1,000.00	-99.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,700,000.00	1,000,000.00	-41.2%
Other Local Revenue All Other Local Revenue					
		8699	1,095,342.00	1,095,342.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,246,382.00	3,346,342.00	-21.2%
TOTAL, REVENUES			4,246,382.00	3,346,342.00	-21.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,230.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	156,966.00	219,525.00	39.9%
Clerical, Technical and Office Salaries		2400	97,958.00	104,574.00	6.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			258,154.00	324,099.00	25.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,639.00	50,336.00	20.9%
OASDI/Medicare/Alternative		3301-3302	16,649.00	23,860.00	43.3%
Health and Welfare Benefits		3401-3402	28,986.00	32,236.00	11.2%
Unemployment Insurance		3501-3502	110.00	162.00	47.3%
Workers' Compensation		3601-3602	8,276.00	10,714.00	29.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			95,660.00	117,308.00	22.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	3,950.00	-21.0%
Noncapitalized Equipment		4400	4,625.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,625.00	3,950.00	-59.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	800.00	-20.0%
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	521,348.00	112,925.00	-78.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			522,348.00	113,725.00	-78.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	16,000.00	500,000.00	3025.0%
Buildings and Improvements of Buildings		6200	3,745,859.00	65,000.00	-98.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	109,507.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,871,366.00	565,000.00	-85.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	2,371,578.00	3,229,443.00	36.2%
Other Debt Service - Principal		7439	1,745,328.00	1,770,000.00	1.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,116,906.00	4,999,443.00	21.4%
TOTAL, EXPENDITURES			8,874,059.00	6,123,525.00	-31.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,646,685.00	288,206.00	-82.5%
(a) TOTAL, INTERFUND TRANSFERS IN			1,646,685.00	288,206.00	-82.5%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	270,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			270,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,376,685.00	288,206.00	-79.1%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,246,382.00	3,346,342.00	-21.2%
5) TOTAL, REVENUES			4,246,382.00	3,346,342.00	-21.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		587,188.00	521,279.00	-11.2%
8) Plant Services	8000-8999		4,169,965.00	602,803.00	-85.5%
9) Other Outgo	9000-9999	Except 7600-7699	4,116,906.00	4,999,443.00	21.4%
10) TOTAL, EXPENDITURES			8,874,059.00	6,123,525.00	-31.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,627,677.00)	(2,777,183.00)	-40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,646,685.00	288,206.00	-82.5%
b) Transfers Out		7600-7629	270,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,376,685.00	288,206.00	-79.1%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,250,992.00)	(2,488,977.00)	-23.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,134,038.15	4,883,046.15	-40.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,134,038.15	4,883,046.15	-40.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,134,038.15	4,883,046.15	-40.0%
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	544,046.77	544,046.77	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	4,338,999.38	1,850,022.38	-57.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	544,046.77	544,046.77
Total, Restricted Balance		<u>544,046.77</u>	<u>544,046.77</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(816,386.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,770.00	12,000.00	-23.9%
5) TOTAL, REVENUES			(800,616.00)	12,000.00	-101.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	49,470.00	0.00	-100.0%
6) Capital Outlay		6000-6999	841,940.00	605,572.00	-28.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			891,410.00	605,572.00	-32.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,692,026.00)	(593,572.00)	-64.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,186,530.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	205,572.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(980,958.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,672,984.00)	(593,572.00)	-77.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,791,768.95	1,118,784.95	-70.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,791,768.95	1,118,784.95	-70.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,791,768.95	1,118,784.95	-70.5%
2) Ending Balance, June 30 (E + F1e)			1,118,784.95	525,212.95	-53.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,067,670.29	462,098.29	-56.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	64,163.87	76,163.87	18.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(13,049.21)	(13,049.21)	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,057,689.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,057,689.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,057,689.38		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	439,949.00	0.00	-100.0%
All Other State Revenue	All Other	8590	(1,256,335.00)	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			(816,386.00)	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,770.00	12,000.00	-23.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,770.00	12,000.00	-23.9%
TOTAL, REVENUES			(800,616.00)	12,000.00	-101.5%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,470.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,470.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	177,076.00	484,458.00	173.6%
Buildings and Improvements of Buildings		6200	458,792.00	121,114.00	-73.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	206,072.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			841,940.00	605,572.00	-28.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			891,410.00	605,572.00	-32.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,186,530.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,186,530.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	205,572.00	0.00	-100.0%
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			205,572.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(980,958.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(816,386.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,770.00	12,000.00	-23.9%
5) TOTAL, REVENUES			(800,616.00)	12,000.00	-101.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		891,410.00	605,572.00	-32.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			891,410.00	605,572.00	-32.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,692,026.00)	(593,572.00)	-64.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,186,530.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	205,572.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(980,958.00)	0.00	-100.0%

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,672,984.00)	(593,572.00)	-77.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,791,768.95	1,118,784.95	-70.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,791,768.95	1,118,784.95	-70.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,791,768.95	1,118,784.95	-70.5%
2) Ending Balance, June 30 (E + F1e)			1,118,784.95	525,212.95	-53.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,067,670.29	462,098.29	-56.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	64,163.87	76,163.87	18.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(13,049.21)	(13,049.21)	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6230	California Clean Energy Jobs Act	1,067,670.29	462,098.29
Total, Restricted Balance		<u>1,067,670.29</u>	<u>462,098.29</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	742,224.00	799,005.00	7.7%
5) TOTAL, REVENUES			742,224.00	799,005.00	7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	863,920.00	851,701.00	-1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			863,920.00	851,701.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(121,696.00)	(52,696.00)	-56.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	456,523.00	New
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	456,523.00	New

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(121,696.00)	403,827.00	-431.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,310,174.78	4,188,478.78	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,310,174.78	4,188,478.78	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,310,174.78	4,188,478.78	-2.8%
2) Ending Balance, June 30 (E + F1e)			4,188,478.78	4,592,305.78	9.6%
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			4,123,453.16	4,512,280.16	9.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	65,025.62	80,025.62	23.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,647,768.26		
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			4,647,768.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,647,768.26		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	6,000.00	15,000.00	150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	736,224.00	784,005.00	6.5%
TOTAL, OTHER LOCAL REVENUE			742,224.00	799,005.00	7.7%
TOTAL, REVENUES			742,224.00	799,005.00	7.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	457,993.00	437,331.00	-4.5%
Other Debt Service - Principal		7439	405,927.00	414,370.00	2.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			863,920.00	851,701.00	-1.4%
TOTAL, EXPENDITURES			863,920.00	851,701.00	-1.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	456,523.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	456,523.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	456,523.00	New

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	742,224.00	799,005.00	7.7%
5) TOTAL, REVENUES			742,224.00	799,005.00	7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	863,920.00	851,701.00	-1.4%
10) TOTAL, EXPENDITURES			863,920.00	851,701.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(121,696.00)	(52,696.00)	-56.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	456,523.00	New
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	456,523.00	New

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(121,696.00)	403,827.00	-431.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,310,174.78	4,188,478.78	-2.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,310,174.78	4,188,478.78	-2.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,310,174.78	4,188,478.78	-2.8%
2) Ending Balance, June 30 (E + F1e)					
			4,188,478.78	4,592,305.78	9.6%
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	4,123,453.16	4,512,280.16	9.4%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	65,025.62	80,025.62	23.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	4,123,453.16	4,512,280.16
Total, Restricted Balance		<u>4,123,453.16</u>	<u>4,512,280.16</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	10.00	New
5) TOTAL, REVENUES			0.00	10.00	New
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	500.00	500.00	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			500.00	500.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500.00)	(490.00)	-2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(500.00)	(490.00)	-2.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	43,541.11	43,041.11	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,541.11	43,041.11	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			43,541.11	43,041.11	-1.1%
2) Ending Net Position, June 30 (E + F1e)			43,041.11	42,551.11	-1.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	43,041.11	42,551.11	-1.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,055.43		
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	40,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			43,055.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			43,055.43		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	10.00	New
TOTAL, OTHER LOCAL REVENUE			0.00	10.00	New
TOTAL, REVENUES			0.00	10.00	New

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			500.00	500.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			500.00	500.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	10.00	New
5) TOTAL, REVENUES			0.00	10.00	New
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		500.00	500.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			500.00	500.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(500.00)	(490.00)	-2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(500.00)	(490.00)	-2.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	43,541.11	43,041.11	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,541.11	43,041.11	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			43,541.11	43,041.11	-1.1%
2) Ending Net Position, June 30 (E + F1e)			43,041.11	42,551.11	-1.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	43,041.11	42,551.11	-1.1%

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

SUPPLEMENTAL SCHEDULES

Washington Unified (72694) - 17/18 Budget Development						v18.1a
LOCAL CONTROL FUNDING FORMULA						2017-18
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average	68.13%	COLA	1.560%	68.13%	2017-18
Grades TK-3	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades 4-6	2,324.24	7,193	748	1,082	521	22,183,400
Grades 7-8	1,775.64	7,301		995	479	15,581,498
Grades 9-12	1,157.39	7,518		1,024	494	10,458,129
Grades 9-12	2,115.59	8,712	227	1,218	587	22,729,631
Subtract NSS	-	-	-	-	-	-
NSS Allowance						
TOTAL BASE	7,372.86	56,814,484	2,218,771	8,043,871	3,875,533	70,952,659
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						411,164
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						71,363,823
ECONOMIC RECOVERY TARGET PAYMENT						5/8
CALCULATE LCFF FLOOR						
			12-13	17-18		
			Rate	ADA		
Current year Funded ADA times Base per ADA			5,250.12	7,372.86		38,708,400
Current year Funded ADA times Other RL per ADA			52.99	7,372.86		390,688
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						7,212,927
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA			-	-		-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY AC			-	-		-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	\$ 2,859.09			7,372.86		21,079,670
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						67,391,685
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2017-18
LOCAL CONTROL FUNDING FORMULA TARGET						71,363,823
LOCAL CONTROL FUNDING FORMULA FLOOR						67,391,685
Applied Funding Formula: Floor or Target						FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)						3,972,138
Current Year Gap Funding				43.97%		1,746,549
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						69,138,234
CALCULATE STATE AID						
Transition Entitlement						69,138,234
Local Revenue (including RDA)						(14,382,945)
Gross State Aid						54,755,289
TOTAL STATE AID						54,755,289
Additional State Aid (Additional SA)						
						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						69,138,234
CHANGE OVER PRIOR YEAR		2.59%	1,746,556			
LCFF Entitlement PER ADA						9,377
PER ADA CHANGE OVER PRIOR YEAR		2.58%	236			
BASIC AID STATUS (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
			Increase			2017-18
State Aid			4.18%	2,195,059		54,755,289
Property Taxes net of in-lieu			-3.02%	(448,503)		14,382,945
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			2.59%	1,746,556		69,138,234

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,347.09	7,347.09	7,347.09	7,347.09	7,347.09	7,347.09
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,347.09	7,347.09	7,347.09	7,347.09	7,347.09	7,347.09
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	23.11	23.11	23.11	23.11	23.11	23.11
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	1.85	1.85	1.85	1.85	1.85	1.85
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	24.96	24.96	24.96	24.96	24.96	24.96
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,372.05	7,372.05	7,372.05	7,372.05	7,372.05	7,372.05
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	32.41	32.41	32.41	115.20	115.20	115.20
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	32.41	32.41	32.41	115.20	115.20	115.20
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	32.41	32.41	32.41	115.20	115.20	115.20

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: Washington Unified School District
Date: June 19, 2017

Place: West Sacramento Civic Center
Date: June 22, 2017
Time: 06:00 PM

Adoption Date: _____

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

Contact person for additional information on the budget reports:

Name: Kilee Lane

Telephone: 916-375-7604 ext 1012

Title: Director of Fiscal Services

E-mail: klane@wusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> 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
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> 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:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 	X	
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> 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
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 22, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Kilee Lane

Title: Director of Fiscal Services

Telephone: 916-375-7604 ext. 1012

E-mail: klane@wusd.k12.ca.us

Washington Unified School District
Multiyear Projection Assumptions Summary
2017-2018 Budget Adoption
June 22, 2017

Fiscal 2017-18

Revenues: Overall revenues for fiscal 2017-18 are anticipated to decrease by \$1.7M or 2.16%. This decrease is primarily attributable to the lack of Other State revenues one-time funding not being recognized as it is proposed to be deferred to 2019. The revenue projection assumes ADA is flat. Federal funding is budgeted at a decrease of 10%.

Expenditures: Overall expenditures are projected to decrease by \$1.5M or 1.5%. The expenditure decrease is attributable primarily to cost(s) being reduced as shown in line-item detail on Exhibit E.

Fiscal 2018-19

Revenues: State revenues are projected to be funded at 100% of the funding gap estimate; a revenue increase of 3.83%. This results in a projected increase in revenue of \$2.64M. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2017 at which point enrollment and average daily attendance percentages will be reevaluated. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2.0%.

Fiscal 2019-20

Revenues: State revenues are projected to be funded at 100% of the funding gap; a revenue increase of 2.82%. This results in a projected increase in funding of \$2.02M. Enrollment projections remain conservative and continue to assume no growth in enrollment or attendance. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2.0%.

Washington Unified School District
2017-2018 Adopted Budget
Unrestricted General Fund

	Adopted Budget 2017-18	Year 1 Projected 2018-19	Year 2 Projected 2019-20
A. REVENUES			
LCFF Sources	69,128,735	71,776,366	73,800,459
Federal Revenues	-	-	-
Other State Revenues	1,410,628	1,440,957	1,474,819
Other Local Revenues	290,000	290,000	290,000
Other Sources	-	-	-
TOTAL REVENUES	70,829,363	73,507,322	75,565,278
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	31,080,566	31,080,566	32,313,005
Step and Column		621,611	646,260
Cost of Living		-	-
Other Adjustments (STRS)		610,828	582,381
Total Certificated Salaries	31,080,566	32,313,005	33,541,645
Classified Salaries			
Base Salaries	10,209,012	10,209,012	10,664,906
Step and Column		204,179	213,298
Cost of Living		-	-
Other Adjustments (PERS)		251,715	295,491
Total Classified Salaries	10,209,012	10,664,906	11,173,695
Employee Benefits	13,373,691	13,639,316	13,917,113
Books and Supplies	3,698,181	3,198,181	1,598,181
Services, Other Operating Expenses	6,817,928	6,954,287	7,093,373
Capital Outlay	832,700	832,700	832,700
Other Outgo	85,650	87,363	89,110
Direct Support / Indirect Cost	(1,253,938)	(1,279,017)	(1,304,597)
Other Financing Uses	-	-	-
Transfers Out	-	-	-
Future Transfers / Shifts / Reductions	-	(500,000)	(500,000)
Contributions	8,387,863	8,555,620	8,726,732
TOTAL EXPENDITURES	73,231,653	74,466,361	75,167,953
C. NET INCREASE (DECREASE) IN FUND	(2,402,290)	(959,039)	397,325
E. FUND BALANCE, RESERVES			
Beginning Balance	16,572,457	14,170,167	13,211,128
Estimated Ending Balance	14,170,167	13,211,128	13,608,453
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash	25,000	25,000	25,000
Stores	35,000	35,000	35,000
	-	-	-
Designated for Economic Uncertainties (6%)	4,913,099	4,977,857	5,020,967
Other Designations (1:1, PD, Capital Outlay)	9,197,068	8,173,272	8,527,487
Unappropriated Amount	(0)	-	-

Washington Unified School District
2017-2018 Adopted Budget
Restricted General Fund

	Adopted Budget 2017-18	Year 1 Projected 2018-19	Year 2 Projected 2019-20
A. REVENUES			
LCFF Sources	-	-	-
Federal Revenues	4,392,006	4,392,006	4,392,006
Other State Revenues	1,348,276	1,377,264	1,409,630
Other Local Revenues	2,348,996	2,348,996	2,348,996
Other Sources	-	-	-
TOTAL REVENUES	8,089,278	8,118,266	8,150,632
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	4,956,553	4,956,553	5,055,684
Step and Column		99,131	101,114
Cost of Living			
Other Adjustments			
Total Certificated Salaries	4,956,553	5,055,684	5,156,798
Classified Salaries			
Base Salaries	2,929,751	2,929,751	2,988,346
Step and Column		58,595	59,767
Cost of Living			
Other Adjustments			
Total Classified Salaries	2,929,751	2,988,346	3,048,113
Employee Benefits	2,410,335	2,436,946	2,464,089
Books and Supplies	1,228,355	1,228,355	1,228,355
Services, Other Operating Expenses	3,368,210	3,368,210	3,368,210
Capital Outlay	171,995	-	-
Other Outgo	271,470	271,470	271,470
Direct Support / Indirect Cost	959,797	959,797	959,797
Other Financing Uses	-	-	-
Transfers Out	744,729	744,729	744,729
Future Budget Reductions	-	-	-
Contributions	(8,387,863)	(8,555,620)	(8,726,732)
TOTAL EXPENDITURES	8,653,332	8,497,917	8,514,829
C. NET INCREASE (DECREASE) IN FUND	(564,054)	(379,651)	(364,197)
E. FUND BALANCE, RESERVES			
Beginning Balance	1,333,040	768,986	389,335
Estimated Ending Balance	768,986	389,335	25,138
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash			
Prepaid Expenditures	-	-	-
Legally Restricted Balances	768,986	389,335	25,138
Designated for Economic Uncertainties	-	-	-
Unappropriated Amount	0	-	-

Washington Unified School District
2017-2018 Adopted Budget
Unrestricted/Restricted General Fund

	Adopted Budget 2017-18	Year 1 Projected 2018-19	Year 2 Projected 2019-20
A. REVENUES			
LCFF Sources	69,128,735	71,776,366	73,800,459
Federal Revenues	4,392,006	4,392,006	4,392,006
Other State Revenues	2,758,904	2,818,220	2,884,449
Other Local Revenues	2,638,996	2,638,996	2,638,996
Other Sources	-	-	-
TOTAL REVENUES	78,918,641	81,625,588	83,715,910
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	36,037,119	36,037,119	37,368,689
Step and Column		720,742	747,374
Cost of Living		-	-
Other Adjustments		610,828	582,381
Total Certificated Salaries	36,037,119	37,368,689	38,698,443
Classified Salaries			
Base Salaries	13,138,763	13,138,763	13,653,252
Step and Column		262,774	273,065
Cost of Living		-	-
Other Adjustments		251,715	295,491
Total Classified Salaries	13,138,763	13,653,252	14,221,808
Employee Benefits	15,784,026	16,076,262	16,381,202
Books and Supplies	4,926,536	4,426,536	2,826,536
Services, Other Operating Expenses	10,186,138	10,322,497	10,461,583
Capital Outlay	1,004,695	832,700	832,700
Other Outgo	357,120	358,833	360,580
Direct Support / Indirect Cost	(294,141)	(319,220)	(344,800)
Other Financing Uses	-	-	-
Transfers Out	744,729	744,729	744,729
Future Budget Reductions	-	(500,000)	(500,000)
Contributions	-	-	-
TOTAL EXPENDITURES	81,884,985	82,964,278	83,682,782
C. NET INCREASE (DECREASE) IN FUND	(2,966,344)	(1,338,690)	33,128
E. FUND BALANCE, RESERVES			
Beginning Balance	17,905,497	14,939,153	13,600,463
Estimated Ending Balance	14,939,153	13,600,464	13,633,591
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash	25,000	25,000	25,000
Stores	35,000	35,000	35,000
Legally Restricted Balances	768,986	389,335	25,138
Designated Economic Uncertainties	4,913,099	4,977,857	5,020,967
Other Designations	9,197,068	8,173,272	8,527,487
Unappropriated Amount	0	-	-

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	69,128,735.00	3.83%	71,776,366.00	2.82%	73,800,459.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,410,628.00	2.15%	1,440,957.00	2.35%	1,474,819.00
4. Other Local Revenues	8600-8799	290,000.00	0.00%	290,000.00	0.00%	290,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(8,387,863.00)	2.00%	(8,555,620.00)	2.00%	(8,726,732.00)
6. Total (Sum lines A1 thru A5c)		62,441,500.00	4.02%	64,951,703.00	2.90%	66,838,546.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,080,566.00		32,313,005.00
b. Step & Column Adjustment				621,611.00		646,260.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				610,828.00		582,381.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,080,566.00	3.97%	32,313,005.00	3.80%	33,541,646.00
2. Classified Salaries						
a. Base Salaries				10,209,012.00		10,664,906.00
b. Step & Column Adjustment				204,179.00		213,298.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				251,715.00		295,491.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,209,012.00	4.47%	10,664,906.00	4.77%	11,173,695.00
3. Employee Benefits	3000-3999	13,373,691.00	1.99%	13,639,316.00	2.04%	13,917,113.00
4. Books and Supplies	4000-4999	3,698,181.00	-13.52%	3,198,181.00	-50.03%	1,598,181.00
5. Services and Other Operating Expenditures	5000-5999	6,817,928.00	2.00%	6,954,287.00	2.00%	7,093,373.00
6. Capital Outlay	6000-6999	832,700.00	0.00%	832,700.00	0.00%	832,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,650.00	2.00%	87,363.00	2.00%	89,110.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,253,938.00)	2.00%	(1,279,017.00)	2.00%	(1,304,597.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(500,000.00)		(500,000.00)
11. Total (Sum lines B1 thru B10)		64,843,790.00	1.65%	65,910,741.00	0.80%	66,441,221.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,402,290.00)		(959,038.00)		397,325.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,572,456.80		14,170,166.80		13,211,128.80
2. Ending Fund Balance (Sum lines C and D1)		14,170,166.80		13,211,128.80		13,608,453.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	60,000.00		60,000.00		60,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	9,197,067.80		8,173,272.00		8,527,486.80
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,913,099.00		4,977,856.80		5,020,967.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,170,166.80		13,211,128.80		13,608,453.80

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,913,099.00		4,977,856.80		5,020,967.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		4,913,099.00		4,977,856.80		5,020,967.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
STRS/PERS Increase. Ongoing cuts to the general fund.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	4,392,006.00	0.00%	4,392,006.00	0.00%	4,392,006.00
3. Other State Revenues	8300-8599	1,348,276.00	2.15%	1,377,264.00	2.35%	1,409,630.00
4. Other Local Revenues	8600-8799	2,348,996.00	0.00%	2,348,996.00	0.00%	2,348,996.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	8,387,863.00	2.00%	8,555,620.00	2.00%	8,726,732.00
6. Total (Sum lines A1 thru A5c)		16,477,141.00	1.19%	16,673,886.00	1.22%	16,877,364.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,956,553.00		5,055,684.00
b. Step & Column Adjustment				99,131.00		101,114.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,956,553.00	2.00%	5,055,684.00	2.00%	5,156,798.00
2. Classified Salaries						
a. Base Salaries				2,929,751.00		2,988,346.00
b. Step & Column Adjustment				58,595.00		59,767.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,929,751.00	2.00%	2,988,346.00	2.00%	3,048,113.00
3. Employee Benefits	3000-3999	2,410,335.00	1.10%	2,436,946.00	1.11%	2,464,089.00
4. Books and Supplies	4000-4999	1,228,355.00	0.00%	1,228,355.00	0.00%	1,228,355.00
5. Services and Other Operating Expenditures	5000-5999	3,368,210.00	0.00%	3,368,210.00	0.00%	3,368,210.00
6. Capital Outlay	6000-6999	171,995.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	271,470.00	0.00%	271,470.00	0.00%	271,470.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	959,797.00	0.00%	959,797.00	0.00%	959,797.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	744,729.00	0.00%	744,729.00	0.00%	744,729.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		17,041,195.00	0.07%	17,053,537.00	1.10%	17,241,561.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(564,054.00)		(379,651.00)		(364,197.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,333,040.30		768,986.30		389,335.30
2. Ending Fund Balance (Sum lines C and D1)		768,986.30		389,335.30		25,138.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	968,353.53		389,335.30		25,138.30
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(199,367.23)		0.00		0.00
f. Total Components of Ending Fund Balance		768,986.30		389,335.30		25,138.30
(Line D3f must agree with line D2)						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	69,128,735.00	3.83%	71,776,366.00	2.82%	73,800,459.00
2. Federal Revenues	8100-8299	4,392,006.00	0.00%	4,392,006.00	0.00%	4,392,006.00
3. Other State Revenues	8300-8599	2,758,904.00	2.15%	2,818,221.00	2.35%	2,884,449.00
4. Other Local Revenues	8600-8799	2,638,996.00	0.00%	2,638,996.00	0.00%	2,638,996.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		78,918,641.00	3.43%	81,625,589.00	2.56%	83,715,910.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,037,119.00		37,368,689.00
b. Step & Column Adjustment				720,742.00		747,374.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				610,828.00		582,381.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,037,119.00	3.69%	37,368,689.00	3.56%	38,698,444.00
2. Classified Salaries						
a. Base Salaries				13,138,763.00		13,653,252.00
b. Step & Column Adjustment				262,774.00		273,065.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				251,715.00		295,491.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,138,763.00	3.92%	13,653,252.00	4.16%	14,221,808.00
3. Employee Benefits	3000-3999	15,784,026.00	1.85%	16,076,262.00	1.90%	16,381,202.00
4. Books and Supplies	4000-4999	4,926,536.00	-10.15%	4,426,536.00	-36.15%	2,826,536.00
5. Services and Other Operating Expenditures	5000-5999	10,186,138.00	1.34%	10,322,497.00	1.35%	10,461,583.00
6. Capital Outlay	6000-6999	1,004,695.00	-17.12%	832,700.00	0.00%	832,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	357,120.00	0.48%	358,833.00	0.49%	360,580.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(294,141.00)	8.53%	(319,220.00)	8.01%	(344,800.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	744,729.00	0.00%	744,729.00	0.00%	744,729.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(500,000.00)		(500,000.00)
11. Total (Sum lines B1 thru B10)		81,884,985.00	1.32%	82,964,278.00	0.87%	83,682,782.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,966,344.00)		(1,338,689.00)		33,128.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,905,497.10		14,939,153.10		13,600,464.10
2. Ending Fund Balance (Sum lines C and D1)		14,939,153.10		13,600,464.10		13,633,592.10
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	60,000.00		60,000.00		60,000.00
b. Restricted	9740	968,353.53		389,335.30		25,138.30
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	9,197,067.80		8,173,272.00		8,527,486.80
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,913,099.00		4,977,856.80		5,020,967.00
2. Unassigned/Unappropriated	9790	(199,367.23)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,939,153.10		13,600,464.10		13,633,592.10

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,913,099.00		4,977,856.80		5,020,967.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(199,367.23)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,713,731.77		4,977,856.80		5,020,967.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.76%		6.00%		6.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		7,347.09		7,347.09		7,347.09
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		81,884,985.00		82,964,278.00		83,682,782.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		81,884,985.00		82,964,278.00		83,682,782.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,456,549.55		2,488,928.34		2,510,483.46
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,456,549.55		2,488,928.34		2,510,483.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	7,134	7,262		
Charter School				
Total ADA	7,134	7,262	N/A	Met
Second Prior Year (2015-16)				
District Regular	7,283	7,236		
Charter School				
Total ADA	7,283	7,236	0.6%	Met
First Prior Year (2016-17)				
District Regular	7,347	7,347		
Charter School		0		
Total ADA	7,347	7,347	0.0%	Met
Budget Year (2017-18)				
District Regular	7,347			
Charter School		0		
Total ADA	7,347			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	7,444	7,978		
Charter School				
Total Enrollment	7,444	7,978	N/A	Met
Second Prior Year (2015-16)				
District Regular	7,574	7,967		
Charter School				
Total Enrollment	7,574	7,967	N/A	Met
First Prior Year (2016-17)				
District Regular	7,700	7,700		
Charter School				
Total Enrollment	7,700	7,700	0.0%	Met
Budget Year (2017-18)				
District Regular	7,700			
Charter School				
Total Enrollment	7,700			

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	7,262	7,978	
Charter School		0	
Total ADA/Enrollment	7,262	7,978	91.0%
Second Prior Year (2015-16)			
District Regular	7,236	7,967	
Charter School			
Total ADA/Enrollment	7,236	7,967	90.8%
First Prior Year (2016-17)			
District Regular	7,347	7,700	
Charter School	0		
Total ADA/Enrollment	7,347	7,700	95.4%
Historical Average Ratio:			92.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	7,347	7,700		
Charter School	0			
Total ADA/Enrollment	7,347	7,700	95.4%	Not Met
1st Subsequent Year (2018-19)				
District Regular	7,347	7,700		
Charter School				
Total ADA/Enrollment	7,347	7,700	95.4%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	7,347	7,700		
Charter School				
Total ADA/Enrollment	7,347	7,700	95.4%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

In 14/15 and 15/16 enrollment included Charter. In 16/17 enrollment is only WUSD.

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)	71,353,179.00	72,830,304.00	74,533,083.00
Step 1 - Change in Population	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)
a. ADA (Funded) (Form A, lines A6 and C4)	7,372.05	7,372.05	7,372.05
b. Prior Year ADA (Funded)	7,372.05	7,372.05	7,372.05
c. Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%
Step 2 - Change in Funding Level		Budget Year (2017-18)	1st Subsequent Year (2018-19)
a. Prior Year LCFF Funding		67,383,108.00	69,128,734.00
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
c. Gap Funding (if district is not at target)		1,745,651.00	2,647,749.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		1,745,651.00	2,647,749.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		2.59%	3.83%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		2.59%	3.83%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.59% to 3.59%	1.82% to 3.82%

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)	15,447,282.00	15,447,281.00	15,601,754.00	15,757,771.00
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)	68,447,549.00	70,193,175.00	72,854,220.00	74,894,063.00
District's Projected Change in LCFF Revenue:		2.55%	3.79%	2.80%
LCFF Revenue Standard:		1.59% to 3.59%	2.83% to 4.83%	1.82% to 3.82%
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)	42,852,112.86	49,795,582.06	86.1%
Second Prior Year (2015-16)	48,112,681.07	55,390,783.30	86.9%
First Prior Year (2016-17)	53,444,273.00	63,608,162.00	84.0%
Historical Average Ratio:			85.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	82.7% to 88.7%	82.7% to 88.7%	82.7% to 88.7%

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)	54,663,269.00	64,843,790.00	84.3%	Met
1st Subsequent Year (2018-19)	56,617,227.00	65,910,741.00	85.9%	Met
2nd Subsequent Year (2019-20)	58,632,454.00	66,441,221.00	88.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.59%	3.83%	2.82%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.41% to 12.59%	-6.17% to 13.83%	-7.18% to 12.82%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.41% to 7.59%	-1.17% to 8.83%	-2.18% to 7.82%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	4,807,271.00		
Budget Year (2017-18)	4,392,006.00	-8.64%	Yes
1st Subsequent Year (2018-19)	4,392,006.00	0.00%	No
2nd Subsequent Year (2019-20)	4,392,006.00	0.00%	No

Explanation:
(required if Yes)

16/17 carryover is posted at 1st Interim.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	5,089,589.00		
Budget Year (2017-18)	2,758,904.00	-45.79%	Yes
1st Subsequent Year (2018-19)	2,818,221.00	2.15%	No
2nd Subsequent Year (2019-20)	2,884,449.00	2.35%	No

Explanation:
(required if Yes)

The 17/18 one-time discretionary funds are not eligible for receipt until May 2019, therefore, should be excluded from budget and MYP.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	3,183,205.00		
Budget Year (2017-18)	2,638,996.00	-17.10%	Yes
1st Subsequent Year (2018-19)	2,638,996.00	0.00%	No
2nd Subsequent Year (2019-20)	2,638,996.00	0.00%	No

Explanation:
(required if Yes)

16/17 carryover is posted at 1st Interim.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	6,084,429.00		
Budget Year (2017-18)	4,926,536.00	-19.03%	Yes
1st Subsequent Year (2018-19)	4,426,536.00	-10.15%	Yes
2nd Subsequent Year (2019-20)	2,826,536.00	-36.15%	Yes

Explanation:
(required if Yes)

Curriculum adoptions in 16/17, 17/18 and 18/19.

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

First Prior Year (2016-17)	10,641,371.00		
Budget Year (2017-18)	10,186,138.00	-4.28%	Yes
1st Subsequent Year (2018-19)	10,322,497.00	1.34%	No
2nd Subsequent Year (2019-20)	10,461,583.00	1.35%	No

Explanation:
(required if Yes)

A slight shift in budgeting for supplemental/concentration.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2016-17)	13,080,065.00		
Budget Year (2017-18)	9,789,906.00	-25.15%	Not Met
1st Subsequent Year (2018-19)	9,849,223.00	0.61%	Met
2nd Subsequent Year (2019-20)	9,915,451.00	0.67%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	16,725,800.00		
Budget Year (2017-18)	15,112,674.00	-9.64%	Not Met
1st Subsequent Year (2018-19)	14,749,033.00	-2.41%	Met
2nd Subsequent Year (2019-20)	13,288,119.00	-9.91%	Not Met

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

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

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

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

16/17 carryover is posted at 1st Interim.

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

The 17/18 one-time discretionary funds are not eligible for receipt until May 2019, therefore, should be excluded from budget and MYP.

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

16/17 carryover is posted at 1st Interim.

- 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)

Curriculum adoptions in 16/17, 17/18 and 18/19.

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

A slight shift in budgeting for supplemental/concentration.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	81,884,985.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)		
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00		Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	81,884,985.00	2,456,549.55	1,922,991.23	1,922,991.23

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%
	1,637,699.70	1,922,991.23

e. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	2,106,351.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,170,999.02	4,230,194.94	4,941,371.40
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(0.23)
d. Available Reserves (Lines 1a through 1c)	4,170,999.02	4,230,194.94	4,941,371.17
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	67,652,095.13	73,664,123.81	82,816,345.00
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)	67,652,095.13	73,664,123.81	82,816,345.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	6.2%	5.7%	6.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.1%	1.9%	2.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	1,215,304.58	50,826,339.75	N/A	Met
Second Prior Year (2015-16)	6,553,216.40	55,440,284.59	N/A	Met
First Prior Year (2016-17)	(941,773.00)	63,608,162.00	1.5%	Met
Budget Year (2017-18) (Information only)	(2,402,290.00)	64,843,790.00		

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	10,256,185.56	9,745,708.82	5.0%	Not Met
Second Prior Year (2015-16)	10,370,201.82	10,961,013.40	N/A	Met
First Prior Year (2016-17)	14,795,782.40	17,514,229.80	N/A	Met
Budget Year (2017-18) (Information only)	16,572,456.80			

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

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

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

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

Explanation:
(required if NOT met)

June 30, 2014 an Audit Adjustment per James Marta and year end audit. In the amount of (\$366,160.69) due to Accounts Payable.

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	7,347	7,347	7,347
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):

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	81,884,985.00	82,964,278.00	83,682,782.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	81,884,985.00	82,964,278.00	83,682,782.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,456,549.55	2,488,928.34	2,510,483.46
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,456,549.55	2,488,928.34	2,510,483.46

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,913,099.00	4,977,856.80	5,020,967.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(199,367.23)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,713,731.77	4,977,856.80	5,020,967.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.76%	6.00%	6.00%
District's Reserve Standard (Section 10B, Line 7):	2,456,549.55	2,488,928.34	2,510,483.46
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?

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(8,102,983.00)			
Budget Year (2017-18)	(8,387,863.00)	284,880.00	3.5%	Met
1st Subsequent Year (2018-19)	(8,555,620.00)	167,757.00	2.0%	Met
2nd Subsequent Year (2019-20)	(8,726,732.00)	171,112.00	2.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	460,155.00			
Budget Year (2017-18)	744,729.00	284,574.00	61.8%	Not Met
1st Subsequent Year (2018-19)	744,729.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	744,729.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfer outs include, CREB, QSCB and 2014 COP payments.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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	10	FUND 01, 25, 56	7438/7439	14,998,556
Certificates of Participation	22	FUND 25	7438/7439	66,555,000
General Obligation Bonds	16	FUND 51	7438/7439	73,183,895
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			257,788

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
TOTAL:				154,995,239

Type of Commitment (continued)	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	1,399,259	1,407,040	1,394,568	1,381,835
Certificates of Participation	5,017,075	4,998,643	5,015,069	5,007,042
General Obligation Bonds	6,372,119	6,482,400	5,385,925	5,633,025
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	12,788,453	12,888,083	11,795,562	12,021,902
Has total annual payment increased over prior year (2016-17)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The district uses RDA and Developer Fee Revenue for future debt service payments. Additionally, the City of West Sacramento pays for joint use of the high school facilities on an annual basis.

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)	4,038,943.00
b. OPEB unfunded actuarial accrued liability (UAAL)	5,040,294.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Apr 01, 2016

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	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	320,000.00	320,000.00	320,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	125	130	135

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

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	406.0	406.0	406.0	406.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Apr 06, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 06, 2017

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

Yes

If Yes, date of budget revision board adoption:

Jun 22, 2017

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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)

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	397.0	397.0	397.0	397.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Oct 13, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 13, 2017

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

Yes

If Yes, date of budget revision board adoption:

Dec 08, 2016

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

--	--	--

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)

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)

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)

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	47.0	47.0	47.0	47.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes		No	No
	92,717	0	0
	2% ongoing	0.0%	0.0%

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 22, 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
