



TO: Board of Trustees

FROM: Yancy Hawkins, Assistant Superintendent - Business & Operations
Nancy Walker, Director of Fiscal Services

DATE: June 20, 2017

RE: Discussion/Action: Approve 2017-2018 Proposed General Fund Budget

Board Priority/Goal

Student Success

Objective

Obtain Board approval of the 2017-2018 Proposed General Fund Budget.

Background

On June 13, 2017, staff reviewed the 2017-2018 Preliminary Budget, including recommendations from the Governor's May Revision budget, School Services of California (SSC), Marin County Office of Education (MCOE), as well as the Common Message released by the California County Superintendents Education Services Association (CCSESA). Staff is now requesting Board approval of the 2017-2018 Proposed General Fund Budget.

Attached please find the following components of the 2017-2018 Proposed Budget:

1. 2017-2018 Budget Assumptions
2. Comparison of 2016-2017 Estimated Actuals & 2017-2018 Proposed Budget
3. 2017-2018 Budgetary Changes
4. Components of Projected Ending General Fund Balance
5. Budget Assumptions for 2018-2019 & 2019-2020
6. Multi-Year Projections
7. Other Funds
8. SACS Report 2017-2018
9. Marin Common Message (CCSESA)
10. Power Point Presentation 2017-2018 Proposed General Fund Budget

Funding Source/Cost

General Fund/\$83,669,602

Recommendation

The Superintendent and staff recommend approval of the 2017-2018 Proposed General Fund Budget as presented.

2017-2018 Proposed General Fund Budget

Starting with the 2013-2014 California State Budget, the fundamental distribution of state funds to California school districts changed with the elimination of the Revenue Limit and the introduction of the Local Control Funding Formula (LCFF).

The LCFF provides base funding per student depending on grade span. A supplemental grant, equal to 20% of the base funding, is provided for each unduplicated student that is an English Learner, Low-Income or a Foster Youth Student. California school districts that have a student population of more than 55% of these identified groups receive a concentration grant equal to 50% of the base grant. Thirty-six percent (36%), or approximately 1-in-3, of NUSD's students are English Learners, Low- Income, or Foster Youth; NUSD does not qualify for the State concentration grant under LCFF.

Beginning with the 2014-2015 budget, all District budgets must include an accountability plan. The plan, referred to as the Local Control Accountability Plan, or LCAP, requires school districts to establish goals addressing three state priorities, including eight essential state elements. NUSD's LCAP meets these requirements. The District Advisory Committee (DAC) met multiple times during the year and provided guidance toward the development of the District's LCAP Plan. The Proposed General Fund for 2017-2018 is based on activities identified in the LCAP.

Per the Governor's May Revision, NUSD is expected to receive "restored" state funding in the amount of \$63,014,537 under the LCFF. This is a net year-over-year increase in LCFF funding of \$737,210. As NUSD is experiencing declining enrollment, funding for 2017-2018 is based on 2016-2017 ADA. The increase of \$737,210 is net of the loss of funding from the decline of 95.99 ADA translating into a loss of \$821,674 in funding.

Beginning in 2014-2015, a trend of declining enrollment began in the District. ADA declined from 2014-2015 to 2015-2016 by 49.64 and 95.99 from 2015-2016 to 2016-2017. Based on available birth rates and current enrollment registration, ADA is estimated to decline 61.83 in 2017-2018 and 107.93 in 2018-2019. Accordingly, the District's LCFF revenue will decrease by \$821,674 in 2017-2018, \$457,872 in 2018-2019, and \$984,432 in 2019-2020. LCFF State funding is based on the higher ADA of the current or prior year.

Starting with the adopted 2014-2015 State budget, rate increases to CalSTRS and CalPERS contributions, by both employees and employer, were implemented. CalSTRS rate increases continue until 2020-2021 when the rate will be 19.1% (10.85% higher than in 2013-2014). At this time, all increases are funded from the LCFF base grant. Fund 17 has been established to provide a reserve for the increase in STRS/PERS. \$1 Million dollars was transferred from the General Fund in 2015-2016 and an additional \$1 million was transferred from the General Fund in 2016-2017.

YEAR	CalSTRS Rate	Annual Increase*	CalPERS Rate **	Annual Increase*	TOTAL Cost of Increase
2013-2014	8.25%	\$0	11.44%	\$0	\$0
2014-2015	8.88%	\$246,727	11.77%	\$41,269	\$287,996
2015-2016	10.73%	\$724,514	11.90%	\$15,805	\$740,320
2016-2017	12.58%	\$724,514	13.89%	\$249,997	\$974,512
2017-2018	14.43%	\$724,514	15.53%	\$205,843	\$930,358
2018-2019	16.28%	\$724,514	18.10%	\$322,249	\$1,046,764
2019-2020	18.13%	\$724,514	20.80%	\$338,682	\$1,063,196
2020-2021	19.10%	\$379,881	23.80%	\$376,313	\$756,194
Cost Over 7 Years		\$4,249,180		\$1,550,159	\$5,799,339

*Based Upon 2017-18 Proposed Budget Certificated and Classified Salary Projections

**Projected

Multi-Year Projection (MYP)

The Multi-Year Projection (MYP) demonstrates that the District will be able to meet its financial obligations for the two years subsequent to 2017-2018. However, it is important to note that these multi-year financial projections are built using a complex set of financial assumptions that are constantly changing. The MYP is an important tool to utilize in multi-year planning and decision-making.

Budget Assumptions: 2018-2019 and 2019-2020

The MYP reflects the Governor's May Revision budget proposal. The LCFF funding model, which began in 2013-2014 with the goal of full funding in 2019-2020, is close to reaching this target funding prior to 2019-2020. It is projected that the funding level in 2017-2018 will be 97% of the target funding. As districts have welcomed the restored funding, it should be noted that the increase in LCFF funding is only bringing current funding to 2007-2008 levels with adjustments for COLA and deficit reductions. Starting with the 2017-2018 year, increased funding will include COLA and limited growth in overall LCFF. Per the Department of Finance, the estimated COLA for 2017-2018, 2018-2019, and 2019-2020 are 1.56%, 2.15%, and 2.35%, respectively.

The Governor's proposal provides that 43.97% of the total remaining cost of implementation will be funded in 2017-2018. Funding the implementation in years 2018-2019 and 2019-2020, years 2 and 3, respectively, is shown at 71.53% and 73.51%, respectively. Otherwise stated, NUSD will be 99% funded at the target level in 2019-2020. These funding levels would provide for an estimated LCFF State funding net increase (after loss of funding due to decline in ADA) of \$1,961,074 (3.11%) in 2018-2019, and \$913,659 (1.41%) in 2019-2020.

All positions and allocations from the 2016-2017 budget are rolled forward and adjusted for the projected decline in student enrollment (as noted above). Current staffing ratios, removal of one-time revenues and expenditures, and estimated increases for step and/or column movement, as

well as associated payroll related taxes, including the increase in STRS and PERS rate and CPI (Consumer Price Index), are included in the proposed 2017-2018 budget and subsequent years.

Budget Advisory Committee

Based upon the 2017-2018 Proposed Budget and the budget assumptions the District is confronting significant operating deficits. In the fall of 2017, a Budget Advisory Committee will be convened to determine recommendations for budget solutions (cuts and revenue opportunities). The level of the solutions required are projected to be in excess of \$1 million annually.

2017-2018 Budget Assumptions

COLA (Department of Finance)	1.56%
LCFF GAP Funding Percentage (Department of Finance)	43.97%
Enrollment (NUSD) Budget Year	7,535
Prior Year CBEDs Enrollment	7,599
Change in Enrollment (NUSD)	(64)
Enrollment (Students Served by MCOE)	63
2017-18 Projected P2 ADA (NUSD/MCOE)	7,310.11
2016-17 P2 ADA (NUSD/MCOE)	7,371.94
Change from Prior Year	(61.83)
2017-18 Funded ADA (NUSD/MCOE)	7,361.29
2016-17 Funded ADA (NUSD/MCOE)	7,457.28
Change from Prior Year	(95.99)
2017-18 LCFF Entitlement Per ADA	\$8,560
2016-17 LCFF Entitlement Per ADA	\$8,351
Increase in LCFF Entitlement Per ADA from 2016-17	\$209
Increase in LCFF Entitlement per ADA from 2016-17	2.50%
2017-18 Net Increase in LCFF Funding-due to decline in ADA	1.18%
State, Federal and Other Local	Removed One-Time & Deferred Revenues
State Revenues	Zero COLA
Lottery Funding (Unrestricted)	\$144/ADA
Lottery Funding (Restricted/Prop 20)	\$45/ADA
Mandate Block Grant	\$28.42/K-8 ADA \$56/9-12 ADA
One-time Mandate	\$0/ADA
Changes in Teacher Staffing due to Declining Enrollment	
Elementary	(7 FTE)
Middle	(1.4 FTE)
High	1.6 FTE
Certificated Step/Column Increase	1.50%
Classified Step Increase	2%
Payroll Related Taxes, Insurance & Benefits	
STRS Rates	14.43%
PERS Rates	15.531%
Health/Welfare	2016-2017 Rates Employer Cap
Workers Compensation	2.202%
Books and Supplies and Operating Expenditures	Removed carryover and one-time costs
Capital Outlay	Removed one-time costs
Indirect Costs	6.54%
Reserve Level	11.3%
•Reserve for Economic Uncertainty – 3%	
•Locally Agreed Upon Reserve Level – 12%	

Novato Unified School District
2017-2018 Proposed
Unrestricted General Fund Budget

	2016-2017 Estimated Actuals	2017-2018 Proposed Budget	Change
LCFF Sources	\$62,014,843	\$62,752,053	\$737,210
Federal Revenue	\$30,469	\$24,000	(\$6,469)
State Revenue	\$3,022,418	\$1,386,926	(\$1,635,492)
Local Revenue	\$790,053	\$822,480	\$32,427
Total Revenues	\$65,857,783	\$64,985,459	(\$872,324)
Certificated	\$31,650,781	\$31,588,391	(\$62,390)
Classified	\$9,176,190	\$8,995,017	(\$181,173)
Benefits	\$11,799,115	\$12,660,018	\$860,903
Supplies	\$1,607,796	\$899,020	(\$708,776)
Operating Expenditures	\$5,475,260	\$4,876,177	(\$599,083)
Equipment	\$177,149	\$1,000	(\$176,149)
Transfer Services	\$9,857	\$0	(\$9,857)
Indirect Costs	(\$486,928)	(\$486,978)	(\$50)
Total Expenditures	\$59,409,219	\$58,532,645	(\$876,574)
Excess of Revenues over Expenses	\$6,448,564	\$6,452,814	\$4,250
Transfers Out	\$1,135,000	\$40,000	(\$1,095,000)
Contributions	(\$8,429,212)	(\$9,038,952)	(\$609,740)
Total Sources/Uses	(\$9,564,212)	(\$9,078,952)	\$485,260
Net Increase/Decrease Fund Balance	(\$3,115,648)	(\$2,626,138)	\$489,510
Beginning Fund Balance	\$12,756,393	\$9,640,745	\$0
Ending Fund Balance	\$9,640,745	\$7,014,607	(\$2,626,138)

Novato Unified School District
2017-2018 Proposed
Restricted General Fund Budget

	2016-2017 Estimated Actuals	2017-2018 Proposed Budget	Change
LCFF Sources	\$0	\$0	\$0
Federal Revenue	\$3,246,467	\$2,824,814	(\$421,653)
State Revenue	\$4,222,575	\$3,521,044	(\$701,531)
Local Revenue	\$11,277,379	\$9,398,144	(\$1,879,235)
Total Revenues	\$18,746,421	\$15,744,002	(\$3,002,419)
Certificated	\$7,518,236	\$7,574,554	\$56,318
Classified	\$3,581,796	\$3,548,754	(\$33,042)
Benefits	\$6,283,617	\$6,568,059	\$284,442
Supplies	\$2,183,870	\$705,947	(\$1,477,924)
Operating Expenditures	\$6,303,173	\$4,500,180	(\$1,802,993)
Equipment	\$742,732	\$13,300	(\$729,432)
Transfer Services	\$1,476,893	\$1,699,186	\$222,293
Indirect Costs	\$486,928	\$486,978	\$50
Total Expenditures	\$28,577,245	\$25,096,957	(\$3,480,288)
Excess of Revenues over Expenditures	(\$9,830,824)	(\$9,352,955)	\$477,869
Transfers Out	\$0	\$0	\$0
Contributions	\$8,429,212	\$9,038,952	\$609,740
Total Sources/Uses	\$8,429,212	\$9,038,952	\$609,740
Net Increase/Decrease in Fund Balance	(\$1,401,612)	(\$314,003)	\$1,087,609
Beginning Fund Balance	\$4,153,084	\$2,751,472	\$0
Ending Fund Balance	\$2,751,472	\$2,437,469	(\$314,003)

Novato Unified School District
2017-2018 Proposed
Combined General Fund Budget

	2016-2017 Estimated Actuals	2017-2018 Proposed Budget	Change
LCFF Sources	\$62,014,843	\$62,752,053	\$737,210
Federal Revenue	\$3,276,936	\$2,848,814	(\$428,122)
State Revenue	\$7,244,993	\$4,907,970	(\$2,337,023)
Local Revenue	\$12,067,432	\$10,220,624	(\$1,846,808)
Total Revenues	\$84,604,204	\$80,729,461	(\$3,874,743)
Certificated	\$39,169,017	\$39,162,945	(\$6,072)
Classified	\$12,757,986	\$12,543,771	(\$214,215)
Benefits	\$18,082,732	\$19,228,077	\$1,145,345
Supplies	\$3,791,666	\$1,604,967	(\$2,186,700)
Operating Expenditures	\$11,778,433	\$9,376,357	(\$2,402,076)
Equipment	\$919,881	\$14,300	(\$905,581)
Transfer Services	\$1,486,750	\$1,699,186	\$212,436
Indirect Costs	\$0	\$0	\$0
Total Expenditures	\$87,986,464	\$83,629,602	(\$4,356,862)
Excess of Revenues over Expenditures	(\$3,382,260)	(\$2,900,141)	\$482,119
Transfers Out	\$1,135,000	\$40,000	(\$1,095,000)
Contributions	\$0	\$0	\$0
Total Sources/Uses	(\$1,135,000)	(\$40,000)	(\$1,095,000)
Net Increase/Decrease in Fund Balance	(\$4,517,260)	(\$2,940,141)	\$1,577,119
Beginning Fund Balance	\$16,909,477	\$12,392,217	\$0
Ending Fund Balance	\$12,392,217	\$9,452,075	(\$2,940,141)

Budgetary Changes

2016-2017 Estimated Actuals and 2017-2018 Proposed Budget

COMBINED GENERAL FUND (Form 011)

REVENUES

Overall revenues are projected to decrease by \$3.9 million from 2016-2017. This includes \$1.8 million in local donations/grants that are budgeted as received. The most significant decrease in operating revenue is due to the loss of \$1.6 million in State revenue one-time funding received in the current year. The Governor has proposed \$170 per ADA in one-time funds in the 2017-2018 budget, but he has made those revenues contingent upon certain revenue targets that won't be known until April of 2019 and thus cannot be relied on.

Local Control Funding Formula (LCFF) revenue is projected to increase by \$737K, The Governor's Budget at the May Revise includes the following:

- 1.56% COLA
- GAP funding rate of 43.97%
- Per pupil funding increase of 2.50%
- Net increase in funding due to declining ADA of (95.99 ADA) is 1.18%

Federal revenues are projected to decrease by \$428K; significant changes include:

- The 2016-2017 budget included \$160K in deferred revenues from 2015-16 (Title I/Title II)
- Potential reduction of \$186K (up to 22%) in Title I and Title II funding (Common Message Guidance)
- Potential decrease of \$57K in funding provided by the MAA/MEDI-CAL reimbursement programs; reimbursements are typically recognized as received

State revenues are projected to decrease by \$2.3 million as a result of the following changes:

- Removal of \$1.6 million one-time Mandate funding
- Removal of \$100K one-time College Readiness Grant
- Removal of \$400K CTE Grant

Other/Local revenues show a decrease by \$1.8 million. Approximately 15% of local revenues are from local donations and/or one-time sources. Local revenues and related expenditures are added to the budget as it is received.

- \$100K in new revenues from the lease agreement with the Marin SELPA

Budgetary Changes

2016-2017 Estimated Actuals and 2017-2018 Proposed Budget

EXPENDITURES

Certificated salaries decreased by € \$6K as a result of the following changes:

- Net decrease of 6.8 FTE (-7 Elementary and +.20 FTE Secondary) certificated teacher positions
- 2 FTE for New Social Cognition Program (SMHS)
- 3 FTE Staffing Reserve for enrollment
- Retirement savings, step increases and estimated column movement
- Removal of \$100K final year of Retirement Incentive

Classified salaries and Restricted salaries decreased by \$214K as a result of the following changes:

- Removal of one-time off schedule stipend payment CSEA Unit members \$244,000
- Adjusted for step increases
- Reduced budgets for costs related to school site funding sources, including PTA and school site donations, and/or carryover or other one-time monies

Employee Benefits increased by \$1.1 million due to the following changes:

- Net Increase of \$724K due to STRS (State Teachers' Retirement System) rate increase from 12.53% to 14.43%
- Net Increase of \$205K due to PERS (Public Employees Retirement System) rate increase from 13.888% to 15.531%
- Increase of \$40K for Workers Compensation costs; the rate increased from 2.095% to 2.202%
- Health & Welfare is budgeted at the 2016-2017 employer CAP level. This budget will be updated after open enrollment and reflected in the First Interim budget.

The budget for Books, Materials and Supplies and for instructional technology decreased by \$2.2 million due to the following:

- Removal of one-time purchases for textbooks, supplies and non-capitalized equipment
 - \$150K Teacher Devices
 - \$200K Ed Tech Grant
- Removal of prior year site/department carryover \$1.2 million
- Removal and/or funded through local donations, PTA and local grants
 - \$480K Local Donations
- The Estimated Actuals includes approximately \$700K in school site/department budgets that likely will not be fully expended

Budgetary Changes

2016-2017 Estimated Actuals and 2017-2018 Proposed Budget

The budget for Services and Other Operating Expenditures decreased by \$2.4 million as a result of the following significant changes:

- Decrease of \$100K in contracted transportation services (budget moved to salaries)
- Projected savings from Solar Energy Power Purchase Agreement \$160K
- Removal of Election Costs \$38K
- Removal of expenditures Measure G \$90K
- Reduced Special Education NPA costs \$266K (budget moved to salaries)
- Removal of Settlement Costs \$218K
- Reduced legal fees \$83K
- Final year of Energy Savings Contract \$71K
- Decreased budget for Travel & Conferences \$238K
- Decreased budget for Services \$100K
- Removal of one-time expenditures of \$942K funded through local donations, grants and one-time revenue sources

The budget for Capital Outlay decreased by \$905K due to the removal of one-time purchases and project costs:

- Passenger Vans \$163K
 - Special Ed. Transportation (1) \$31K
 - NHS (1) and SMHS (1) Athletics Program \$62K
 - Hamilton Elementary (2) \$70K (school site donations)
- Replacement Vehicles \$78K
 - Grounds Truck (1) \$21K
 - Warehouse/Delivery (1) 33K
 - Maintenance (1) \$24K
- Signage at Sinaloa and Pleasant Valley \$14K (school site donations)
- CTE Grant \$155K (CTE Grant)
- IT Infrastructure/Hardware Project \$500K (E-Rate)

The projected Contribution to Restricted Programs increased by \$600K. The budget is projected to be \$9 million in 2017-2018 and supports the following programs:

- \$5.5 million to the Special Education Program
- \$1.3 million to the Special Education/Mental Health Program
- \$1.7 to the Special Education for Excess Costs & MCOE Operated Programs
- \$100K to the Retiree Benefit program
- \$1.67 million to the Restricted Routine Maintenance (RRM) program
- \$70K to the ROP Program
- \$1.3 from the Parcel Tax to the Unrestricted General Fund (Offset to Contribution)

OTHER FUNDS

Budgets for all other funds of the District have been presented. All funds are fiscally solvent and maintain appropriate reserves.

Adult Education Fund (Form 111):

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. The fund is projected to have an ending fund balance of \$167,074.

Cafeteria Fund (Form 131):

This fund is used to account separately for federal, state, and local resources to operate the food service program. Staff continues to monitor revenues and participation. The ending fund balance is projected to be \$135,174.

Deferred Maintenance Fund (Form 141):

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes. The District makes an LCFF contribution of \$262,484 annually to support the program. The fund has a projected ending balance of \$1.5 million.

Special Reserve Fund for Other than Capital Outlay Projects (Form 171):

On June 14, 2016, the Board approved Resolution 18-2015/2016 establishing Fund 17 – Special Reserve Fund, for the specified purpose of setting aside general fund dollars to reserve against future increases to STRS and PERS district paid employer contributions. The Board approved for that purpose a transfer of \$1,000,000 in 2016 and \$1,000,000 in 2017 into Fund 17 from the ending fund balance.

Building Fund (Form 211 Includes):

This fund includes the District's two building funds, Fund 21 and Fund 22 (Measure G). For State reporting (SACS) purposes Funds 21 and 22 roll up into Fund 21. Fund 22 is used for all proceeds of Measure G, passed in November 2016. The District issued the first \$51 million (of the \$222 million in total bonding authority) in March 2017. Fund 21 is the District's building fund, and also funds projects outside the scope of Measure G. The fund is expected to have an ending balance of \$662,680.

Capital Facilities Fund (Form 251):

This fund is used to account for Developer Fees collected and expended for school facilities. The fund is expected to have an ending balance of \$180,691.

Special Reserve Fund for Capital Outlay Projects (Form 401):

This fund accounts for the revenue realized from the sale of the San Carlos site and for a gift from the George Roth Foundation. The board has designated most of these funds for the modernization of Hamilton Elementary and the Hamilton triangle. The fund is expected to have an ending balance of \$1.04 million.

Bond Interest and Redemption Fund (Form 511):

This fund is used to collect the property taxes that will be utilized to redeem the general obligation bonds that were issued to modernize NUSD school sites (see Fund 21).

Self-Insurance Fund (Form 671):

The ending reserve is projected to be \$190,831. Since the District carries a policy with a \$25,000 deductible for most losses, it is imperative that the District maintain an adequate reserve in this fund.

2017-2018 Components of the Projected Ending General Fund Balance

FUND BALANCE RESERVES

The Reserve for Economic Uncertainties is now \$2,510,088, or 3% of total General Fund expenditures.

To summarize the numbers:

Revenues	\$ 80,729,461
Expenditures	\$ 83,629,602
Other Sources and Uses	<u>\$ (40,000)</u>
Operating Deficit	\$ (2,940,141)
Beginning Balance	<u>\$ 12,392,217</u>
Ending Balance	\$ 9,452,075

Components of the Ending Balance are as follows:

Legally Restricted General Fund	\$ 2,437,469
Revolving Cash	\$ 1,400
Stores	\$ 66,286
Prepaid Expenditures	\$ 88,280
Economic Uncertainties – 3%	\$ 2,510,088
Designations:	
LCFF GAP Funding Uncertainty	\$ 2,698,284
Declining Enrollment	\$ 1,520,268
Laptop Refresh	\$ 130,000
Total Designations	\$ 4,348,552
Undesignated	\$ 0
Total Fund Balance	\$ 9,452,075

Fund Balance as a percent of 2017-2018 General Fund Expenditures & Uses is 11.30%

Budgets Assumptions for 2018-2019 and 2019-2020

Budget Assumptions	2018-2019	2019-2020
COLA (Department of Finance)	2.15%	2.35%
LCFF GAP Funding Percentage (Department of Finance)	71.53%	73.51%
Enrollment (NUSD) Budget Year	7,423	7,423
Prior Year CBEDs Enrollment	7,535	7,423
Change in Enrollment (NUSD)	(112)	0
Enrollment (Students Served by MCOE)	63	63
Budget Year Projected P2 ADA (NUSD/MCOE)	7,202.18	7,202.18
Prior Year Projected P2 ADA (NUSD/MCOE)	7,310.11	7,202.18
Change from Prior Year	(107.93)	0.00
Budget Year Funded ADA (NUSD/MCOE)	7,309.78	7,202.18
Prior Year Funded ADA (NUSD/MCOE)	7,361.29	7,309.78
Change from Prior Year	(51.51)	(107.60)
Budget Year LCFF Entitlement Per ADA	\$8,889	\$9,149
Prior Year LCFF Entitlement Per ADA	\$8,560	\$8,889
Increase in LCFF Entitlement Per ADA from Prior Year	\$329	\$260
Increase in LCFF Entitlement per ADA from Prior Year	3.84%	2.92%
Net Increase in LCFF Funding-due to decline in ADA	3.11%	1.41%
State, Federal and Other Local	Removed One-Time & Deferred Revenues	
State Revenues	Zero COLA	Zero COLA
Lottery Funding (Unrestricted)	\$144/ADA	\$144/ADA
Lottery Funding (Restricted/Prop 20)	\$45/ADA	\$45/ADA
Mandate Block Grant	\$28.42/K-8 ADA \$56/9-12 ADA	\$28.42/K-8 ADA \$56/9-12 ADA
One-time Mandate	\$0	\$0
Changes in Teacher Staffing due to Declining Enrollment	(3 FTE)	(0 FTE)
Certificated Step/Column Increase	1.50%	1.50%
Classified Step Increase	2%	2%
Payroll Related Taxes, Insurance & Benefits		
PERS Rates (Projected)	16.28%	18.13%
Health/Welfare	18.10%	20.80%
Workers Compensation	2016-2017 Rates/Employer Cap 1.800%	1.800%
Books and Supplies and Operating Expenditures	Removed carryover and one-time costs	
Capital Outlay	Removed carryover and one-time costs	
Indirect Costs	6.54%	6.54%
Contribution to Restricted Programs	6.00%	6.00%
Routine Repair Maintenance Account	2.50%	3.00%
Reserve Level	7.7%	5%
•Reserve for Economic Uncertainty – 3%		
•Locally Agreed Upon Reserve Level – 12%		

Novato Unified School District
2017-2018 Proposed Unrestricted General Fund Budget
and Multi-Year Projection

	2017-2018 Proposed Budget	2018-2019 MYP	2019-2020 MYP
LCFF Sources	\$62,752,053	\$64,713,127	\$65,626,786
Federal Revenue	\$24,000	\$24,000	\$24,000
State Revenue	\$1,386,926	\$1,386,926	\$1,386,926
Local Revenue	\$822,480	\$822,480	\$822,480
Total Revenues	\$64,985,459	\$66,946,533	\$67,860,192
Certificated	\$31,588,391	\$31,837,217	\$32,314,775
Classified	\$8,995,017	\$9,174,917	\$9,358,415
Benefits	\$12,660,018	\$13,517,392	\$14,528,358
Supplies	\$899,020	\$912,505	\$926,193
Operating Expenditures	\$4,876,177	\$4,876,177	\$4,876,177
Equipment	\$1,000	\$0	\$0
Transfer Services	\$0	\$0	\$0
Indirect Costs	(\$486,978)	(\$486,978)	(\$486,978)
Total Expenditures	\$58,532,645	\$59,831,230	\$61,516,940
Excess of Revenues over Expenses	\$6,452,814	\$7,115,303	\$6,343,252
Transfers In/Out	\$40,000	\$40,000	(\$1,960,000)
Contributions	(\$9,038,952)	(\$9,581,289)	(\$10,156,166)
Total Sources/Uses	(\$9,078,952)	(\$9,621,289)	(\$8,196,166)
Net Increase/Decrease Fund Balance	(\$2,626,138)	(\$2,505,986)	(\$1,852,914)
Beginning Fund Balance	\$9,640,745	\$7,014,607	\$4,508,621
Ending Fund Balance	\$7,014,607	\$4,508,621	\$2,655,706

Novato Unified School District
2017-2018 Proposed Restricted General Fund Budget
and Multi-Year Projection

	2017-2018 Proposed Budget	2018-2019 MYP	2019-2020 MYP
LCFF Sources	\$0	\$0	\$0
Federal Revenue	\$2,824,814	\$2,824,814	\$2,824,814
State Revenue	\$3,521,044	\$3,521,044	\$3,521,044
Local Revenue	\$9,398,144	\$9,398,144	\$9,398,144
Total Revenues	\$15,744,002	\$15,744,002	\$15,744,002
Certificated	\$7,574,554	\$7,688,173	\$7,803,496
Classified	\$3,548,754	\$3,619,729	\$3,692,124
Benefits	\$6,568,059	\$6,878,179	\$7,164,793
Supplies	\$705,947	\$716,536	\$727,284
Operating Expenditures	\$4,500,180	\$4,500,180	\$4,500,180
Equipment	\$13,300	\$0	\$0
Transfer Services	\$1,699,186	\$1,784,145	\$1,873,353
Indirect Costs	\$486,978	\$486,978	\$486,978
Total Expenditures	\$25,096,957	\$25,673,920	\$26,248,208
Excess of Revenues over Expenditures	(\$9,352,955)	(\$9,929,918)	(\$10,504,206)
Transfers Out	\$0	\$0	\$0
Contributions	\$9,038,952	\$9,581,289	\$10,156,166
Total Sources/Uses	\$9,038,952	\$9,581,289	\$10,156,166
Net Increase/Decrease in Fund Balance	(\$314,003)	(\$348,629)	(\$348,040)
Beginning Fund Balance	\$2,751,472	\$2,437,469	\$2,088,840
Ending Fund Balance	\$2,437,469	\$2,088,840	\$1,740,800

Novato Unified School District
 2017-2018 Proposed Combined General Fund Budget
 and Multi-Year Projection

	2017-2018 Proposed Budget	2018-2019 MYP	2019-2020 MYP
LCFF Sources	\$62,752,053	\$64,713,127	\$65,626,786
Federal Revenue	\$2,848,814	\$2,848,814	\$2,848,814
State Revenue	\$4,907,970	\$4,907,970	\$4,907,970
Local Revenue	\$10,220,624	\$10,220,624	\$10,220,624
Total Revenues	\$80,729,461	\$82,690,535	\$83,604,194
Certificated	\$39,162,945	\$39,525,390	\$40,118,271
Classified	\$12,543,771	\$12,794,646	\$13,050,539
Benefits	\$19,228,077	\$20,395,571	\$21,693,151
Supplies	\$1,604,967	\$1,629,041	\$1,653,477
Operating Expenditures	\$9,376,357	\$9,376,357	\$9,376,357
Equipment	\$14,300	\$0	\$0
Transfer Services	\$1,699,186	\$1,784,145	\$1,873,353
Indirect Costs	\$0	\$0	\$0
Total Expenditures	\$83,629,602	\$85,505,150	\$87,765,148
Excess of Revenues over Expenditures	(\$2,900,141)	(\$2,814,615)	(\$4,160,954)
Transfers Out	\$40,000	\$40,000	(\$1,960,000)
Contributions	\$0	\$0	\$0
Total Sources/Uses	(\$40,000)	(\$40,000)	\$1,960,000
Net Increase/Decrease in Fund Balance	(\$2,940,141)	(\$2,854,615)	(\$2,200,954)
Beginning Fund Balance	\$12,392,217	\$9,452,075	\$6,597,460
Ending Fund Balance	\$9,452,075	\$6,597,460	\$4,396,506

**Novato Unified School District
2017-2018 Proposed Budget
Other Funds**

	Adult Education Fund 11	Cafeteria Fund 13 FANS	Deferred Maintenance Fund 14	Special Reserve Fund 17	Building Fund 21	Measure G Bond Fund Fund 22	Capital Facilities Fund 25	Special Reserve Fund 40	Self -Insurance Fund 67
Revenue	\$181,647	\$2,013,200	\$262,484	\$0	\$0	\$0	\$100,000	\$0	\$0
Expenditure	\$181,647	\$2,053,200	\$100,000	\$0	\$56,590	\$316,307	\$95,223	\$0	\$0
Excess Over Expenditures	\$0	(\$40,000)	\$162,484	\$0	(\$56,590)	(\$316,307)	\$4,777	\$0	\$0
Transfers In/Out	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Change in Fund Balance	\$0	\$0	\$162,484	\$0	(\$56,590)	(\$316,307)	\$4,777	\$0	\$0
Beginning Fund Balance	\$167,074	\$135,174	\$1,356,251	\$2,000,085	\$719,270	\$48,020,794	\$175,914	\$1,038,414	\$190,843
Ending Fund Balance	\$167,074	\$135,174	\$1,518,735	\$2,000,085	\$662,680	\$47,704,487	\$180,691	\$1,038,414	\$190,843

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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	62,014,843.00	0.00	62,014,843.00	62,752,053.00	0.00	62,752,053.00	1.2%
2) Federal Revenue		8100-8299	30,469.00	3,246,467.00	3,276,936.00	24,000.00	2,824,814.00	2,848,814.00	-13.1%
3) Other State Revenue		8300-8599	3,022,418.00	4,222,575.00	7,244,993.00	1,386,926.00	3,521,044.00	4,907,970.00	-32.3%
4) Other Local Revenue		8600-8799	790,053.00	11,277,379.00	12,067,432.00	822,480.00	9,398,144.00	10,220,624.00	-15.3%
5) TOTAL, REVENUES			65,857,783.00	18,746,421.00	84,604,204.00	64,985,459.00	15,744,002.00	80,729,461.00	-4.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	31,650,781.00	7,518,236.00	39,169,017.00	31,588,391.00	7,574,553.90	39,162,944.90	0.0%
2) Classified Salaries		2000-2999	9,176,189.60	3,581,796.00	12,757,985.60	8,995,017.29	3,548,754.00	12,543,771.29	-1.7%
3) Employee Benefits		3000-3999	11,799,114.77	6,283,617.00	18,082,731.77	12,660,018.02	6,568,058.61	19,228,076.63	6.3%
4) Books and Supplies		4000-4999	1,607,796.03	2,183,870.38	3,791,666.41	899,020.00	705,946.80	1,604,966.80	-57.7%
5) Services and Other Operating Expenditures		5000-5999	5,475,259.97	6,303,172.62	11,778,432.59	4,876,177.00	4,500,179.85	9,376,356.85	-20.4%
6) Capital Outlay		6000-6999	177,149.00	742,732.00	919,881.00	1,000.00	13,300.00	14,300.00	-98.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	9,857.00	1,476,893.00	1,486,750.00	0.00	1,699,186.00	1,699,186.00	14.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(486,928.00)	486,928.00	0.00	(486,978.00)	486,978.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,409,219.37	28,577,245.00	87,986,464.37	58,532,645.31	25,096,957.16	83,629,602.47	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,448,563.63	(9,830,824.00)	(3,382,260.37)	6,452,813.69	(9,352,955.16)	(2,900,141.47)	-14.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,135,000.00	0.00	1,135,000.00	40,000.00	0.00	40,000.00	-96.5%
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	(8,429,212.00)	8,429,212.00	0.00	(9,038,952.00)	9,038,952.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,564,212.00)	8,429,212.00	(1,135,000.00)	(9,078,952.00)	9,038,952.00	(40,000.00)	-96.5%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,115,648.37)	(1,401,612.00)	(4,517,260.37)	(2,626,138.31)	(314,003.16)	(2,940,141.47)	-34.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,756,393.20	4,153,083.69	16,909,476.89	9,640,744.83	2,751,471.69	12,392,216.52	-26.7%
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)			12,756,393.20	4,153,083.69	16,909,476.89	9,640,744.83	2,751,471.69	12,392,216.52	-26.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,756,393.20	4,153,083.69	16,909,476.89	9,640,744.83	2,751,471.69	12,392,216.52	-26.7%
2) Ending Balance, June 30 (E + F1e)			9,640,744.83	2,751,471.69	12,392,216.52	7,014,606.52	2,437,468.53	9,452,075.05	-23.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,400.00	0.00	1,400.00	1,400.00	0.00	1,400.00	0.0%
Stores		9712	68,268.47	0.00	68,268.47	68,286.47	0.00	68,286.47	0.0%
Prepaid Expenditures		9713	88,279.92	6,810.00	95,089.92	88,279.82	0.00	88,279.82	-7.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,746,231.69	2,746,231.69	0.00	2,437,468.53	2,437,468.53	-11.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	6,809,152.44	0.00	6,809,152.44	4,346,551.23	0.00	4,346,551.23	-36.2%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,673,644.00	0.00	2,673,644.00	2,510,089.00	0.00	2,510,089.00	-6.1%
Unassigned/Unappropriated Amount		9790	0.00	(1,570.00)	(1,570.00)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	21,063,496.78	(3,921,506.26)	17,141,990.52				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	10,164.94	10,164.94				
c) in Revolving Fund		9130	1,400.00	0.00	1,400.00				
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	118,178.85	82,660.76	200,839.61				
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	68,268.47	0.00	68,268.47				
7) Prepaid Expenditures		9330	88,279.92	6,810.00	95,089.92				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			21,339,624.02	(3,821,870.56)	17,517,753.46				
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	2,625,324.84	28,327.23	2,653,652.07				
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			2,625,324.84	28,327.23	2,653,652.07				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			18,714,299.18	(3,850,197.79)	14,864,101.39				

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	22,912,285.00	0.00	22,912,285.00	24,156,201.00	0.00	24,156,201.00	5.4%
Education Protection Account State Aid - Current Year		8012	5,646,131.00	0.00	5,646,131.00	4,315,170.00	0.00	4,315,170.00	-23.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	185,898.00	0.00	185,898.00	185,898.00	0.00	185,898.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	33,781,494.00	0.00	33,781,494.00	34,643,057.00	0.00	34,643,057.00	2.6%
Unsecured Roll Taxes		8042	691,974.00	0.00	691,974.00	691,974.00	0.00	691,974.00	0.0%
Prior Years' Taxes		8043	24,497.00	0.00	24,497.00	24,497.00	0.00	24,497.00	0.0%
Supplemental Taxes		8044	2,024,012.00	0.00	2,024,012.00	2,024,012.00	0.00	2,024,012.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,641,682.00)	0.00	(3,641,682.00)	(3,641,682.00)	0.00	(3,641,682.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,771,982.00	0.00	1,771,982.00	1,771,982.00	0.00	1,771,982.00	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			63,396,591.00	0.00	63,396,591.00	64,171,109.00	0.00	64,171,109.00	1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(262,484.00)		(262,484.00)	(262,484.00)		(262,484.00)	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	(1,119,264.00)	0.00	(1,119,264.00)	(1,156,572.00)	0.00	(1,156,572.00)	3.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
TOTAL, LCFF SOURCES			62,014,843.00	0.00	62,014,843.00	62,752,053.00	0.00	62,752,053.00	1.2%
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	1,351,383.00	1,351,383.00	0.00	1,335,173.00	1,335,173.00	-1.2%
Special Education Discretionary Grants		8182	0.00	371,561.00	371,561.00	0.00	404,234.00	404,234.00	8.8%
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		715,322.00	715,322.00		526,913.00	526,913.00	-26.3%
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		205,116.00	205,116.00		142,357.00	142,357.00	-30.6%
Title III, Part A, Immigrant Education Program	4201	8290		14,024.00	14,024.00		14,024.00	14,024.00	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)	
Title III, Part A, English Learner Program	4203	8290		260,265.00	260,265.00		172,691.00	172,691.00	-33.6%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		45,750.00	45,750.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	30,469.00	283,046.00	313,515.00	24,000.00	229,422.00	253,422.00	-19.2%
TOTAL, FEDERAL REVENUE			30,469.00	3,246,467.00	3,276,936.00	24,000.00	2,824,814.00	2,848,814.00	-13.1%
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	1,869,486.00	0.00	1,869,486.00	278,170.00	0.00	278,170.00	-85.1%
Lottery - Unrestricted and Instructional Materials		8560	1,138,932.00	377,289.00	1,516,221.00	1,108,756.00	346,486.00	1,455,242.00	-4.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		112,050.00	112,050.00		112,050.00	112,050.00	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 Grant Program	6387	8590		400,000.00	400,000.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		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)	
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,000.00	3,333,236.00	3,347,236.00	0.00	3,062,508.00	3,062,508.00	-8.5%
TOTAL, OTHER STATE REVENUE			3,022,418.00	4,222,575.00	7,244,993.00	1,386,926.00	3,521,044.00	4,907,970.00	-32.3%

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)	
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	4,188,463.00	4,188,463.00	0.00	4,149,000.00	4,149,000.00	-0.9%
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	275,000.00	0.00	275,000.00	300,000.00	0.00	300,000.00	9.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	98,000.00	0.00	98,000.00	New
Interest		8660	40,000.00	0.00	40,000.00	41,400.00	0.00	41,400.00	3.5%
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	8,497.00	52,258.00	60,755.00	0.00	41,806.00	41,806.00	-31.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	230,000.00	0.00	230,000.00	275,000.00	0.00	275,000.00	19.6%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	236,556.00	3,302,581.00	3,539,137.00	108,080.00	1,421,308.00	1,529,388.00	-56.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	22,000.00	22,000.00	0.00	21,000.00	21,000.00	-4.5%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,712,077.00	3,712,077.00		3,765,030.00	3,765,030.00	1.4%
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			790,053.00	11,277,379.00	12,067,432.00	822,480.00	9,398,144.00	10,220,624.00	-15.3%
TOTAL, REVENUES			65,857,783.00	18,746,421.00	84,604,204.00	64,985,459.00	15,744,002.00	80,729,461.00	-4.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	27,241,963.00	5,293,682.00	32,535,645.00	27,250,292.00	5,464,399.00	32,714,691.00	0.6%
Certificated Pupil Support Salaries		1200	360,025.00	1,509,922.00	1,869,947.00	320,111.00	1,575,404.00	1,895,515.00	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,876,354.00	334,557.00	4,210,911.00	3,897,118.00	312,046.90	4,209,164.90	0.0%
Other Certificated Salaries		1900	172,439.00	380,075.00	552,514.00	120,870.00	222,704.00	343,574.00	-37.8%
TOTAL, CERTIFICATED SALARIES			31,650,781.00	7,518,236.00	39,169,017.00	31,588,391.00	7,574,553.90	39,162,944.90	0.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	180,325.00	1,541,526.00	1,721,851.00	98,540.00	1,582,196.00	1,680,736.00	-2.4%
Classified Support Salaries		2200	4,494,336.00	1,267,297.00	5,761,633.00	4,520,758.29	1,237,486.00	5,758,244.29	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	1,114,342.00	365,222.00	1,479,564.00	1,096,758.00	345,795.00	1,442,553.00	-2.5%
Clerical, Technical and Office Salaries		2400	2,702,338.60	233,651.00	2,935,989.60	2,686,241.00	235,303.00	2,921,544.00	-0.5%
Other Classified Salaries		2900	684,848.00	174,100.00	858,948.00	592,720.00	147,974.00	740,694.00	-13.8%
TOTAL, CLASSIFIED SALARIES			9,176,189.60	3,581,796.00	12,757,985.60	8,995,017.29	3,548,754.00	12,543,771.29	-1.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,911,262.72	3,740,480.00	7,651,742.72	4,546,151.00	3,899,623.67	8,445,774.67	10.4%
PERS		3201-3202	1,138,465.00	445,215.00	1,583,680.00	1,293,434.03	502,821.88	1,796,255.91	13.4%
OASDI/Medicare/Alternative		3301-3302	1,120,966.45	368,494.00	1,489,460.45	1,127,723.82	374,366.36	1,502,090.18	0.8%
Health and Welfare Benefits		3401-3402	4,750,683.00	1,382,354.00	6,133,037.00	4,777,788.00	1,441,794.00	6,219,582.00	1.4%
Unemployment Insurance		3501-3502	20,830.10	6,300.00	27,130.10	20,475.69	5,734.01	26,209.70	-3.4%
Workers' Compensation		3601-3602	856,907.50	240,774.00	1,097,681.50	894,445.48	243,718.69	1,138,164.17	3.7%
OPEB, Allocated		3701-3702	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,799,114.77	6,283,617.00	18,082,731.77	12,660,018.02	6,568,058.61	19,228,076.63	6.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	76,070.00	76,070.00	0.00	38,760.00	38,760.00	-49.0%
Books and Other Reference Materials		4200	23,367.00	308,780.09	332,147.09	11,296.00	137,830.00	149,126.00	-55.1%
Materials and Supplies		4300	1,209,285.53	1,446,497.29	2,655,782.82	825,174.00	489,153.00	1,314,327.00	-50.5%

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)	
Noncapitalized Equipment		4400	375,143.50	352,523.00	727,666.50	62,550.00	40,203.80	102,753.80	-85.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,607,796.03	2,183,870.38	3,791,666.41	899,020.00	705,946.80	1,604,966.80	-57.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,015,850.00	2,015,850.00	0.00	1,764,500.00	1,764,500.00	-12.5%
Travel and Conferences		5200	380,133.50	378,868.00	759,001.50	226,700.00	154,805.00	381,505.00	-49.7%
Dues and Memberships		5300	31,429.00	32,978.00	64,407.00	28,074.00	21,014.00	49,088.00	-23.8%
Insurance		5400 - 5450	461,263.00	12,275.00	473,538.00	479,678.00	0.00	479,678.00	1.3%
Operations and Housekeeping Services		5500	1,451,295.00	4,467.00	1,455,762.00	1,326,320.00	3,800.00	1,330,120.00	-8.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	347,831.47	145,812.00	493,643.47	353,480.00	97,997.05	451,477.05	-8.5%
Transfers of Direct Costs		5710	(69,361.00)	69,361.00	0.00	(29,482.00)	29,481.70	(0.30)	New
Transfers of Direct Costs - Interfund		5750	(5,200.00)	3,093.00	(2,107.00)	(3,700.00)	3,700.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,713,179.00	3,633,018.62	6,346,197.62	2,311,845.00	2,417,847.10	4,729,692.10	-25.5%
Communications		5900	164,690.00	7,450.00	172,140.00	183,262.00	7,035.00	190,297.00	10.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,475,259.97	6,303,172.62	11,778,432.59	4,876,177.00	4,500,179.85	9,376,356.85	-20.4%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,963.00	169,052.00	174,015.00	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	172,186.00	573,680.00	745,866.00	1,000.00	0.00	1,000.00	-99.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	13,300.00	13,300.00	New
TOTAL, CAPITAL OUTLAY			177,149.00	742,732.00	919,881.00	1,000.00	13,300.00	14,300.00	-98.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	9,857.00	0.00	9,857.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,476,893.00	1,476,893.00	0.00	1,699,186.00	1,699,186.00	15.1%
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%
All Other Transfers Out to All Others		7299	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)	
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)			9,857.00	1,476,893.00	1,486,750.00	0.00	1,699,186.00	1,699,186.00	14.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(486,928.00)	486,928.00	0.00	(486,978.00)	486,978.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(486,928.00)	486,928.00	0.00	(486,978.00)	486,978.00	0.00	0.0%
TOTAL, EXPENDITURES			59,409,219.37	28,577,245.00	87,986,464.37	58,532,645.31	25,096,957.16	83,629,602.47	-5.0%

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)	
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	135,000.00	0.00	135,000.00	40,000.00	0.00	40,000.00	-70.4%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,135,000.00	0.00	1,135,000.00	40,000.00	0.00	40,000.00	-96.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	(8,429,212.00)	8,429,212.00	0.00	(9,038,952.00)	9,038,952.00	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			(8,429,212.00)	8,429,212.00	0.00	(9,038,952.00)	9,038,952.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,564,212.00)	8,429,212.00	(1,135,000.00)	(9,078,952.00)	9,038,952.00	(40,000.00)	-96.5%

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	62,014,843.00	0.00	62,014,843.00	62,752,053.00	0.00	62,752,053.00	1.2%
2) Federal Revenue		8100-8299	30,469.00	3,246,467.00	3,276,936.00	24,000.00	2,824,814.00	2,848,814.00	-13.1%
3) Other State Revenue		8300-8599	3,022,418.00	4,222,575.00	7,244,993.00	1,386,926.00	3,521,044.00	4,907,970.00	-32.3%
4) Other Local Revenue		8600-8799	790,053.00	11,277,379.00	12,067,432.00	822,480.00	9,398,144.00	10,220,624.00	-15.3%
5) TOTAL, REVENUES			65,857,783.00	18,746,421.00	84,604,204.00	64,985,459.00	15,744,002.00	80,729,461.00	-4.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		36,382,109.76	17,266,367.00	53,648,476.76	36,149,759.00	15,320,776.32	51,470,535.32	-4.1%
2) Instruction - Related Services	2000-2999		8,505,386.33	3,084,351.00	11,589,737.33	8,655,678.00	2,401,879.19	11,057,557.19	-4.6%
3) Pupil Services	3000-3999		3,386,695.00	3,007,125.00	6,393,820.00	3,331,187.31	2,701,031.00	6,032,218.31	-5.7%
4) Ancillary Services	4000-4999		246,982.00	578,994.00	825,976.00	218,914.00	551,413.00	770,327.00	-6.7%
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		5,036,139.28	533,393.00	5,569,532.28	4,574,336.00	542,072.00	5,116,408.00	-8.1%
8) Plant Services	8000-8999		5,842,050.00	2,630,122.00	8,472,172.00	5,602,771.00	1,880,599.65	7,483,370.65	-11.7%
9) Other Outgo	9000-9999	Except 7600-7699	9,857.00	1,476,893.00	1,486,750.00	0.00	1,699,186.00	1,699,186.00	14.3%
10) TOTAL, EXPENDITURES			59,409,219.37	28,577,245.00	87,986,464.37	58,532,645.31	25,096,957.16	83,629,602.47	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,448,563.63	(9,830,824.00)	(3,382,260.37)	6,452,813.69	(9,352,955.16)	(2,900,141.47)	-14.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,135,000.00	0.00	1,135,000.00	40,000.00	0.00	40,000.00	-96.5%
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	(8,429,212.00)	8,429,212.00	0.00	(9,038,952.00)	9,038,952.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,564,212.00)	8,429,212.00	(1,135,000.00)	(9,078,952.00)	9,038,952.00	(40,000.00)	-96.5%

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)			(3,115,648.37)	(1,401,612.00)	(4,517,260.37)	(2,626,138.31)	(314,003.16)	(2,940,141.47)	-34.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,756,393.20	4,153,083.69	16,909,476.89	9,640,744.83	2,751,471.69	12,392,216.52	-26.7%
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)			12,756,393.20	4,153,083.69	16,909,476.89	9,640,744.83	2,751,471.69	12,392,216.52	-26.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,756,393.20	4,153,083.69	16,909,476.89	9,640,744.83	2,751,471.69	12,392,216.52	-26.7%
2) Ending Balance, June 30 (E + F1e)			9,640,744.83	2,751,471.69	12,392,216.52	7,014,606.52	2,437,468.53	9,452,075.05	-23.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,400.00	0.00	1,400.00	1,400.00	0.00	1,400.00	0.0%
Stores		9712	68,268.47	0.00	68,268.47	68,286.47	0.00	68,286.47	0.0%
Prepaid Expenditures		9713	88,279.92	6,810.00	95,089.92	88,279.82	0.00	88,279.82	-7.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,746,231.69	2,746,231.69	0.00	2,437,468.53	2,437,468.53	-11.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,809,152.44	0.00	6,809,152.44	4,346,551.23	0.00	4,346,551.23	-36.2%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,673,644.00	0.00	2,673,644.00	2,510,089.00	0.00	2,510,089.00	-6.1%
Unassigned/Unappropriated Amount		9790	0.00	(1,570.00)	(1,570.00)	0.00	0.00	0.00	-100.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
3205		0.38	0.38
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.00	0.49
5635		0.29	0.29
5640	Medi-Cal Billing Option	270,587.66	270,587.66
6230	California Clean Energy Jobs Act	456,720.22	456,720.22
6264	Educator Effectiveness (15-16)	336,657.00	106,860.00
6300	Lottery: Instructional Materials	946,478.64	1,028,259.64
6512	Special Ed: Mental Health Services	300.00	300.00
7338	College Readiness Block Grant	74,362.00	74,362.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	259,983.55	60,083.90
9010	Other Restricted Local	401,141.95	440,293.95
Total, Restricted Balance		2,746,231.69	2,437,468.53

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,514.00	1,514.00	0.0%
4) Other Local Revenue		8600-8799	148,102.00	180,133.00	21.6%
5) TOTAL, REVENUES			149,616.00	181,647.00	21.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	121,000.00	119,230.00	-1.5%
2) Classified Salaries		2000-2999	1,250.00	0.00	-100.0%
3) Employee Benefits		3000-3999	28,952.00	22,910.00	-20.9%
4) Books and Supplies		4000-4999	59,208.00	28,000.00	-52.7%
5) Services and Other Operating Expenditures		5000-5999	16,254.00	11,507.00	-29.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			226,664.00	181,647.00	-19.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,048.00)	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)			(77,048.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	244,122.35	167,074.35	-31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244,122.35	167,074.35	-31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244,122.35	167,074.35	-31.6%
2) Ending Balance, June 30 (E + F1e)			167,074.35	167,074.35	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			100,200.19	100,200.19	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	66,874.16	66,874.16	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	277,922.61		
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			277,922.61		
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	52.39		
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			52.39		
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)			277,870.22		

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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,514.00	1,514.00	0.0%
TOTAL, OTHER STATE REVENUE			1,514.00	1,514.00	0.0%

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	148,096.00	180,133.00	21.6%
Other Local Revenue					
All Other Local Revenue		8699	6.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			148,102.00	180,133.00	21.6%
TOTAL, REVENUES			149,616.00	181,647.00	21.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	60,000.00	80,000.00	33.3%
Certificated Pupil Support Salaries		1200	61,000.00	39,230.00	-35.7%
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			121,000.00	119,230.00	-1.5%
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	200.00	0.00	-100.0%
Other Classified Salaries		2900	1,050.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,250.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	16,720.00	16,410.00	-1.9%
PERS		3201-3202	111.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	4,489.00	2,329.00	-48.1%
Health and Welfare Benefits		3401-3402	5,000.00	1,486.00	-70.3%
Unemployment Insurance		3501-3502	63.00	60.00	-4.8%
Workers' Compensation		3601-3602	2,569.00	2,625.00	2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,952.00	22,910.00	-20.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,818.00	16,000.00	-65.8%
Noncapitalized Equipment		4400	12,390.00	12,000.00	-3.1%
TOTAL, BOOKS AND SUPPLIES			59,208.00	28,000.00	-52.7%

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	7,000.00	3,000.00	-57.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,427.00	1,007.00	-29.4%
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	7,827.00	7,500.00	-4.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,254.00	11,507.00	-29.2%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			226,664.00	181,647.00	-19.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,514.00	1,514.00	0.0%
4) Other Local Revenue		8600-8799	148,102.00	180,133.00	21.6%
5) TOTAL, REVENUES			149,616.00	181,647.00	21.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		94,201.00	114,659.00	21.7%
2) Instruction - Related Services	2000-2999		1,158.00	1,158.00	0.0%
3) Pupil Services	3000-3999		131,305.00	65,830.00	-49.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			226,664.00	181,647.00	-19.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(77,048.00)	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)			(77,048.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	244,122.35	167,074.35	-31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244,122.35	167,074.35	-31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244,122.35	167,074.35	-31.6%
2) Ending Balance, June 30 (E + F1e)			167,074.35	167,074.35	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			100,200.19	100,200.19	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	66,874.16	66,874.16	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	97,350.40	97,350.40
9010	Other Restricted Local	2,849.79	2,849.79
Total, Restricted Balance		<u>100,200.19</u>	<u>100,200.19</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	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	104,990.72		
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			104,990.72		
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)			104,990.72		

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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	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%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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 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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,227,637.00	1,147,700.00	-6.5%
3) Other State Revenue		8300-8599	102,000.00	90,500.00	-11.3%
4) Other Local Revenue		8600-8799	697,000.00	775,000.00	11.2%
5) TOTAL, REVENUES			2,026,637.00	2,013,200.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	988,870.00	1,000,160.00	1.1%
3) Employee Benefits		3000-3999	314,279.00	353,373.00	12.4%
4) Books and Supplies		4000-4999	820,686.00	649,917.00	-20.8%
5) Services and Other Operating Expenditures		5000-5999	58,629.00	49,750.00	-15.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,182,464.00	2,053,200.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(155,827.00)	(40,000.00)	-74.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	135,000.00	40,000.00	-70.4%
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			135,000.00	40,000.00	-70.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,827.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	156,000.98	135,173.98	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			156,000.98	135,173.98	-13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,000.98	135,173.98	-13.4%
2) Ending Balance, June 30 (E + F1e)			135,173.98	135,173.98	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	900.00	0.00	-100.0%
Stores		9712	11,842.80	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			121,725.24	134,468.04	10.5%
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	705.94	705.94	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	(78,509.05)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	900.00		
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	11,842.80		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(65,766.25)		
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	37.41		
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			37.41		
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)			(65,803.66)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,227,637.00	1,147,700.00	-6.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,227,637.00	1,147,700.00	-6.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	102,000.00	90,500.00	-11.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			102,000.00	90,500.00	-11.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	697,000.00	775,000.00	11.2%
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			697,000.00	775,000.00	11.2%
TOTAL, REVENUES			2,026,637.00	2,013,200.00	-0.7%

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	745,220.00	755,467.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	136,506.00	136,506.00	0.0%
Clerical, Technical and Office Salaries		2400	106,956.00	108,187.00	1.2%
Other Classified Salaries		2900	188.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			988,870.00	1,000,160.00	1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	100,768.00	124,722.00	23.8%
OASDI/Medicare/Alternative		3301-3302	67,945.00	72,022.00	6.0%
Health and Welfare Benefits		3401-3402	123,808.00	134,114.00	8.3%
Unemployment Insurance		3501-3502	505.00	493.00	-2.4%
Workers' Compensation		3601-3602	21,253.00	22,022.00	3.6%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			314,279.00	353,373.00	12.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	78,588.00	67,500.00	-14.1%
Noncapitalized Equipment		4400	10,000.00	2,017.00	-79.8%
Food		4700	732,098.00	580,400.00	-20.7%
TOTAL, BOOKS AND SUPPLIES			820,686.00	649,917.00	-20.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,387.00	8,400.00	-10.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,400.00	6,000.00	-42.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,605.00	12,200.00	41.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,107.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	26,200.00	21,500.00	-17.9%
Communications		5900	1,930.00	1,650.00	-14.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,629.00	49,750.00	-15.1%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,182,464.00	2,053,200.00	-5.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	135,000.00	40,000.00	-70.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			135,000.00	40,000.00	-70.4%
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)			135,000.00	40,000.00	-70.4%

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	1,227,637.00	1,147,700.00	-6.5%
3) Other State Revenue		8300-8599	102,000.00	90,500.00	-11.3%
4) Other Local Revenue		8600-8799	697,000.00	775,000.00	11.2%
5) TOTAL, REVENUES			2,026,637.00	2,013,200.00	-0.7%
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		2,172,064.00	2,047,200.00	-5.7%
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		10,400.00	6,000.00	-42.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,182,464.00	2,053,200.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(155,827.00)	(40,000.00)	-74.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	135,000.00	40,000.00	-70.4%
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			135,000.00	40,000.00	-70.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,827.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	156,000.98	135,173.98	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			156,000.98	135,173.98	-13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,000.98	135,173.98	-13.4%
2) Ending Balance, June 30 (E + F1e)			135,173.98	135,173.98	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	900.00	0.00	-100.0%
Stores		9712	11,842.80	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			121,725.24	134,468.04	10.5%
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	705.94	705.94	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	97,596.41	110,339.21
9010	Other Restricted Local	24,128.83	24,128.83
Total, Restricted Balance		<u>121,725.24</u>	<u>134,468.04</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	262,484.00	262,484.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	0.00	-100.0%
5) TOTAL, REVENUES			263,684.00	262,484.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,000.00	13,000.00	0.0%
6) Capital Outlay		6000-6999	111,000.00	87,000.00	-21.6%
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			124,000.00	100,000.00	-19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			139,684.00	162,484.00	16.3%
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)			139,684.00	162,484.00	16.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,216,566.98	1,356,250.98	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,216,566.98	1,356,250.98	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,216,566.98	1,356,250.98	11.5%
2) Ending Balance, June 30 (E + F1e)			1,356,250.98	1,518,734.98	12.0%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,356,250.98	1,518,734.98	12.0%
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	1,219,775.18		
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			1,219,775.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,219,775.18		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	262,484.00	262,484.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			262,484.00	262,484.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200.00	0.00	-100.0%
TOTAL, REVENUES			263,684.00	262,484.00	-0.5%

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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,000.00	13,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,000.00	13,000.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	111,000.00	87,000.00	-21.6%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			111,000.00	87,000.00	-21.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			124,000.00	100,000.00	-19.4%

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	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	262,484.00	262,484.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	0.00	-100.0%
5) TOTAL, REVENUES			263,684.00	262,484.00	-0.5%
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		124,000.00	100,000.00	-19.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			124,000.00	100,000.00	-19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			139,684.00	162,484.00	16.3%
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)			139,684.00	162,484.00	16.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,216,566.98	1,356,250.98	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,216,566.98	1,356,250.98	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,216,566.98	1,356,250.98	11.5%
2) Ending Balance, June 30 (E + F1e)			1,356,250.98	1,518,734.98	12.0%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,356,250.98	1,518,734.98	12.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	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			1,000,000.00	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)			1,000,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,000,084.63	2,000,084.63	100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,000,084.63	2,000,084.63	100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,000,084.63	2,000,084.63	100.0%
2) Ending Balance, June 30 (E + F1e)			2,000,084.63	2,000,084.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,000,084.63	2,000,084.63	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	1,002,709.89		
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			1,002,709.89		
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)			1,002,709.89		

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,000,000.00	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	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			1,000,000.00	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)			1,000,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,000,084.63	2,000,084.63	100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,000,084.63	2,000,084.63	100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,000,084.63	2,000,084.63	100.0%
2) Ending Balance, June 30 (E + F1e)			2,000,084.63	2,000,084.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,000,084.63	2,000,084.63	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	104,278.00	0.00	-100.0%
5) TOTAL, REVENUES			104,278.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	56,083.00	240,926.00	329.6%
3) Employee Benefits		3000-3999	12,177.00	75,970.67	523.9%
4) Books and Supplies		4000-4999	55,544.00	40,500.00	-27.1%
5) Services and Other Operating Expenditures		5000-5999	474,690.00	15,500.00	-96.7%
6) Capital Outlay		6000-6999	5,154,866.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,753,360.00	372,896.67	-93.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,649,082.00)	(372,896.67)	-93.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	51,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,000,000.00	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)			45,350,918.00	(372,896.67)	-100.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,389,145.51	48,740,063.51	1338.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,389,145.51	48,740,063.51	1338.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,389,145.51	48,740,063.51	1338.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	48,740,063.51	48,367,166.84	-0.8%
Facilities (Fund 21)	0000	9780		662,679.51	
Measure G Bond Fund	0000	9780		47,704,487.33	
Facilities (Fund 21)	0000	9780	719,269.51		
Bond (Fund 22)	0000	9780	48,020,794.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,263,122.17		
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	(0.03)		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			52,263,122.14		
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	12,220.73		
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			12,220.73		
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)			52,250,901.41		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	2,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	102,278.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,278.00	0.00	-100.0%
TOTAL, REVENUES			104,278.00	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	56,083.00	184,670.00	229.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	56,256.00	New
TOTAL, CLASSIFIED SALARIES			56,083.00	240,926.00	329.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,090.00	37,418.12	427.8%
OASDI/Medicare/Alternative		3301-3302	2,562.00	16,444.58	541.9%
Health and Welfare Benefits		3401-3402	1,322.00	16,682.08	1161.9%
Unemployment Insurance		3501-3502	28.00	121.13	332.6%
Workers' Compensation		3601-3602	1,175.00	5,304.76	351.5%
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			12,177.00	75,970.67	523.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,091.00	5,500.00	-22.4%
Noncapitalized Equipment		4400	48,453.00	35,000.00	-27.8%
TOTAL, BOOKS AND SUPPLIES			55,544.00	40,500.00	-27.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	5,000.00	150.0%
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	472,690.00	10,000.00	-97.9%
Communications		5900	0.00	500.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			474,690.00	15,500.00	-96.7%
CAPITAL OUTLAY					
Land		6100	376,309.00	0.00	-100.0%
Land Improvements		6170	76,089.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,198,586.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	503,882.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,154,866.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			5,753,360.00	372,896.67	-93.5%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	51,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			51,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			51,000,000.00	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	104,278.00	0.00	-100.0%
5) TOTAL, REVENUES			104,278.00	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		5,553,360.00	372,896.67	-93.3%
9) Other Outgo	9000-9999	Except 7600-7699	200,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			5,753,360.00	372,896.67	-93.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,649,082.00)	(372,896.67)	-93.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	51,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,000,000.00	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)			45,350,918.00	(372,896.67)	-100.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,389,145.51	48,740,063.51	1338.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,389,145.51	48,740,063.51	1338.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,389,145.51	48,740,063.51	1338.1%
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					
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	48,740,063.51	48,367,166.84	-0.8%
Facilities (Fund 21)	0000	9780		662,679.51	
Measure G Bond Fund	0000	9780		47,704,487.33	
Facilities (Fund 21)	0000	9780	719,269.51		
Bond (Fund 22)	0000	9780	48,020,794.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,500.00	100,000.00	-0.5%
5) TOTAL, REVENUES			100,500.00	100,000.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	10,000.00	100.0%
5) Services and Other Operating Expenditures		5000-5999	1,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	166,563.00	85,223.00	-48.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			173,063.00	95,223.00	-45.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(72,563.00)	4,777.00	-106.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(72,563.00)	4,777.00	-106.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	248,476.63	175,913.63	-29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			248,476.63	175,913.63	-29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,476.63	175,913.63	-29.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	175,913.63	180,690.63	2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	276,471.30		
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	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			276,471.30		
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	0.36		
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			0.36		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			276,470.94		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	100,000.00	100,000.00	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			100,500.00	100,000.00	-0.5%
TOTAL, REVENUES			100,500.00	100,000.00	-0.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	10,000.00	100.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	10,000.00	100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	38,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	128,563.00	85,223.00	-33.7%
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			166,563.00	85,223.00	-48.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			173,063.00	95,223.00	-45.0%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,500.00	100,000.00	-0.5%
5) TOTAL, REVENUES			100,500.00	100,000.00	-0.5%
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		173,063.00	95,223.00	-45.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			173,063.00	95,223.00	-45.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(72,563.00)	4,777.00	-106.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(72,563.00)	4,777.00	-106.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	248,476.63	175,913.63	-29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			248,476.63	175,913.63	-29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,476.63	175,913.63	-29.2%
2) Ending Balance, June 30 (E + F1e)			175,913.63	180,690.63	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	175,913.63	180,690.63	2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	267.29	267.29	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			267.29	267.29	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			267.29	267.29	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	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	267.29	267.29	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	266.20		
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			266.20		
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)			266.20		

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

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

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

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	267.29	267.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			267.29	267.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			267.29	267.29	0.0%
2) Ending Balance, June 30 (E + F1e)			267.29	267.29	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			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	267.29	267.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,038,413.37	1,038,413.37	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,038,413.37	1,038,413.37	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,038,413.37	1,038,413.37	0.0%
2) Ending Balance, June 30 (E + F1e)			1,038,413.37	1,038,413.37	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	321.25	321.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,038,092.12	1,038,092.12	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	1,067,943.29		
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			1,067,943.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	26,195.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			26,195.23		
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)			1,041,748.06		

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

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

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

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,038,413.37	1,038,413.37	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,038,413.37	1,038,413.37	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,038,413.37	1,038,413.37	0.0%
2) Ending Balance, June 30 (E + F1e)			1,038,413.37	1,038,413.37	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			321.25	321.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,038,092.12	1,038,092.12	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
9010	Other Restricted Local	321.25	321.25
Total, Restricted Balance		<u>321.25</u>	<u>321.25</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	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,240,719.66	5,240,719.66	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,240,719.66	5,240,719.66	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,240,719.66	5,240,719.66	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	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	5,240,719.66	5,240,719.66	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,111,298.31		
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			8,111,298.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,111,298.31		

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

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,240,719.66	5,240,719.66	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,240,719.66	5,240,719.66	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,240,719.66	5,240,719.66	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	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,240,719.66	5,240,719.66	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	13,375.03	13,375.03	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			13,375.03	13,375.03	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			13,375.03	13,375.03	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	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	13,375.03	13,375.03	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	13,410.15		
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			13,410.15		
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)			13,410.15		

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			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%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	0.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,375.03	13,375.03	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,375.03	13,375.03	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,375.03	13,375.03	0.0%
2) Ending Balance, June 30 (E + F1e)			13,375.03	13,375.03	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			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	13,375.03	13,375.03	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	601.00	0.00	-100.0%
5) TOTAL, REVENUES			601.00	0.00	-100.0%
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	0.00	0.00	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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			601.00	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 NET POSITION (C + D4)			601.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	85,954.13	86,555.13	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,954.13	86,555.13	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			85,954.13	86,555.13	0.7%
2) Ending Net Position, June 30 (E + F1e)			86,555.13	86,555.13	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	86,555.13	86,555.13	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	86,554.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			86,554.81		
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)			86,554.81		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	226.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	375.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			601.00	0.00	-100.0%
TOTAL, REVENUES			601.00	0.00	-100.0%

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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	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)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	601.00	0.00	-100.0%
5) TOTAL, REVENUES			601.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			601.00	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 NET POSITION (C + D4)			601.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	85,954.13	86,555.13	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,954.13	86,555.13	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			85,954.13	86,555.13	0.7%
2) Ending Net Position, June 30 (E + F1e)			86,555.13	86,555.13	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	86,555.13	86,555.13	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
		<hr/>	<hr/>
	Total, Restricted Net Position	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	93,276.00	0.00	-100.0%
5) TOTAL, REVENUES			93,276.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	662.00	0.00	-100.0%
3) Employee Benefits		3000-3999	70.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	171,751.00	0.00	-100.0%
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			172,483.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(79,207.00)	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 NET POSITION (C + D4)			(79,207.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	270,050.31	190,843.31	-29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			270,050.31	190,843.31	-29.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			270,050.31	190,843.31	-29.3%
2) Ending Net Position, June 30 (E + F1e)			190,843.31	190,843.31	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	190,843.31	190,843.31	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	390,371.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			390,371.13		
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	200,000.00		
7) TOTAL, LIABILITIES			200,000.00		
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)			190,371.13		

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	1,219.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	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	92,057.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			93,276.00	0.00	-100.0%
TOTAL, REVENUES			93,276.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	662.00	0.00	-100.0%
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			662.00	0.00	-100.0%
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	53.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.00	0.00	-100.0%
Workers' Compensation		3601-3602	15.00	0.00	-100.0%
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			70.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	80,000.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	51,751.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			171,751.00	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			172,483.00	0.00	-100.0%

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

Description	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	93,276.00	0.00	-100.0%
5) TOTAL, REVENUES			93,276.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		172,483.00	0.00	-100.0%
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			172,483.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(79,207.00)	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 NET POSITION (C + D4)			(79,207.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	270,050.31	190,843.31	-29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			270,050.31	190,843.31	-29.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			270,050.31	190,843.31	-29.3%
2) Ending Net Position, June 30 (E + F1e)			190,843.31	190,843.31	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	190,843.31	190,843.31	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,324.06	7,324.06	7,409.40	7,262.23	7,262.23	7,313.41
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,324.06	7,324.06	7,409.40	7,262.23	7,262.23	7,313.41
5. District Funded County Program ADA						
a. County Community Schools	1.96	1.96	1.96	1.96	1.96	1.96
b. Special Education-Special Day Class	45.13	45.13	45.13	45.13	45.13	45.13
c. Special Education-NPS/LCI	0.79	0.79	0.79	0.79	0.79	0.79
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	47.88	47.88	47.88	47.88	47.88	47.88
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,371.94	7,371.94	7,457.28	7,310.11	7,310.11	7,361.29
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	8,431,737.00		8,431,737.00			8,431,737.00
Work in Progress	650,848.00		650,848.00			650,848.00
Total capital assets not being depreciated	9,082,585.00	0.00	9,082,585.00	0.00	0.00	9,082,585.00
Capital assets being depreciated:						
Land Improvements	33,464,353.00		33,464,353.00			33,464,353.00
Buildings	180,163,736.00		180,163,736.00			180,163,736.00
Equipment	9,004,567.00	(74,775.00)	8,929,792.00			8,929,792.00
Total capital assets being depreciated	222,632,656.00	(74,775.00)	222,557,881.00	0.00	0.00	222,557,881.00
Accumulated Depreciation for:						
Land Improvements	(22,395,867.00)		(22,395,867.00)			(22,395,867.00)
Buildings	(93,338,735.00)		(93,338,735.00)			(93,338,735.00)
Equipment	(5,247,610.00)	4,985.00	(5,242,625.00)			(5,242,625.00)
Total accumulated depreciation	(120,982,212.00)	4,985.00	(120,977,227.00)	0.00	0.00	(120,977,227.00)
Total capital assets being depreciated, net	101,650,444.00	(69,790.00)	101,580,654.00	0.00	0.00	101,580,654.00
Governmental activity capital assets, net	110,733,029.00	(69,790.00)	110,663,239.00	0.00	0.00	110,663,239.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 1015 7th Street
Date: June 09, 2017

Place: 1015 7th Street
Date: June 13, 2017
Time: 07:00 PM

Adoption Date: June 20, 2017

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

Contact person for additional information on the budget reports:

Name: Nancy Walker

Telephone: 415.493.4219

Title: Director Fiscal Services

E-mail: nwalker@nUSD.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<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:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
			n/a	
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? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
			Jun 20, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Marin Schools Authority Insurance

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

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

Date of Meeting: Jun 20, 2017

For additional information on this certification, please contact:

Name: Nancy Walker

Title: Director Fiscal Services

Telephone: 415.493.4219

E-mail: nwalker@nUSD.org

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	39,169,017.00	301	6,695.00	303	39,162,322.00	305	958,988.00		307	38,203,334.00	309	
2000 - Classified Salaries	12,757,985.60	311	68,563.00	313	12,689,422.60	315	1,888,377.00		317	10,801,045.60	319	
3000 - Employee Benefits	18,082,731.77	321	124,670.44	323	17,958,061.33	325	959,260.00		327	16,998,801.33	329	
4000 - Books, Supplies Equip Replace. (6500)	3,791,666.41	331	160.00	333	3,791,506.41	335	602,294.00		337	3,189,212.41	339	
5000 - Services. . . & 7300 - Indirect Costs	11,778,432.59	341	9,331.00	343	11,769,101.59	345	3,974,190.00		347	7,794,911.59	349	
TOTAL					85,370,413.93	365			TOTAL		76,987,304.93	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			58.05%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.05%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	76,987,304.93
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	39,162,944.90	301	5,300.00	303	39,157,644.90	305	996,658.00		307	38,160,986.90	309
2000 - Classified Salaries	12,543,771.29	311	48,153.00	313	12,495,618.29	315	1,914,760.29		317	10,580,858.00	319
3000 - Employee Benefits	19,228,076.63	321	118,102.00	323	19,109,974.63	325	1,069,254.02		327	18,040,720.61	329
4000 - Books, Supplies Equip Replace. (6500)	1,618,266.80	331	0.00	333	1,618,266.80	335	489,150.00		337	1,129,116.80	339
5000 - Services. . . & 7300 - Indirect Costs	9,376,356.85	341	0.00	343	9,376,356.85	345	3,523,634.00		347	5,852,722.85	349
TOTAL					81,757,861.47	365	TOTAL		73,764,405.16	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			61.71%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	61.71%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	73,764,405.16
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	74,660,000.00		74,660,000.00	51,000,000.00	4,365,000.00	121,295,000.00	3,660,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	11,472,666.00	0.00	11,472,666.00		1,002,166.00	10,470,500.00	1,646,738.00
Net Pension Liability	49,232,703.00	11,353,248.00	60,585,951.00			60,585,951.00	
Net OPEB Obligation		219.00	219.00			219.00	
Compensated Absences Payable	526,226.41	(1.00)	526,225.41		261,193.00	265,032.41	
Governmental activities long-term liabilities	135,891,595.41	11,353,466.00	147,245,061.41	51,000,000.00	5,628,359.00	192,616,702.41	5,306,738.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,096,209.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 66,813,525.37

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.63%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,057,031.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,448,708.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	48,719.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	354,008.60
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,908,466.60
9. Carry-Forward Adjustment (Part IV, Line F)	681,670.48
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,590,137.08

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	51,645,626.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,589,737.33
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,348,859.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	764,254.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	981,125.28
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,578.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	26,371.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,291,965.40
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	226,664.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,182,464.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	81,064,644.77

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

6.06%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

6.90%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,908,466.60</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>45,310.66</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.27%) times Part III, Line B18); zero if negative	<u>681,670.48</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.27%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.51%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>681,670.48</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>681,670.48</u>

Approved indirect cost rate: 5.27%
Highest rate used in any program: 8.51%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	696,027.00	19,295.00	2.77%
01	3310	994,398.00	17,905.00	1.80%
01	3550	43,572.00	2,178.00	5.00%
01	4035	196,304.00	8,812.00	4.49%
01	6010	106,441.00	5,609.00	5.27%
01	6387	225,600.00	19,200.00	8.51%
01	6500	7,717,262.00	374,790.00	4.86%
01	9010	6,351,507.00	39,139.00	0.62%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	3,478,340.65		943,011.64	4,421,352.29
2. State Lottery Revenue	8560	1,138,932.00		377,289.00	1,516,221.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,617,272.65	0.00	1,320,300.64	5,937,573.29
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	367,245.00			367,245.00
2. Classified Salaries	2000-2999	433,697.00			433,697.00
3. Employee Benefits	3000-3999	250,484.00			250,484.00
4. Books and Supplies	4000-4999	0.00		373,577.00	373,577.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,842.00			4,842.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			245.00	245.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,056,268.00	0.00	373,822.00	1,430,090.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	3,561,004.65	0.00	946,478.64	4,507,483.29
D. COMMENTS:					
Coding error/transaction will be correct prior to year end close.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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	62,752,053.00	3.13%	64,713,127.00	1.41%	65,626,786.00
2. Federal Revenues	8100-8299	24,000.00	0.00%	24,000.00	0.00%	24,000.00
3. Other State Revenues	8300-8599	1,386,926.00	0.00%	1,386,926.00	0.00%	1,386,926.00
4. Other Local Revenues	8600-8799	822,480.00	0.00%	822,480.00	0.00%	822,480.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	2,000,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	(9,038,952.00)	6.00%	(9,581,289.00)	6.00%	(10,156,166.00)
6. Total (Sum lines A1 thru A5c)		55,946,507.00	2.54%	57,365,244.00	4.08%	59,704,026.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,588,391.00		31,837,217.00
b. Step & Column Adjustment				473,826.00		477,558.00
c. Cost-of-Living Adjustment				(225,000.00)		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,588,391.00	0.79%	31,837,217.00	1.50%	32,314,775.00
2. Classified Salaries						
a. Base Salaries				8,995,017.29		9,174,917.29
b. Step & Column Adjustment				179,900.00		183,498.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,995,017.29	2.00%	9,174,917.29	2.00%	9,358,415.29
3. Employee Benefits	3000-3999	12,660,018.02	6.77%	13,517,392.00	7.48%	14,528,358.00
4. Books and Supplies	4000-4999	899,020.00	1.50%	912,505.00	1.50%	926,193.00
5. Services and Other Operating Expenditures	5000-5999	4,876,177.00	0.00%	4,876,177.00	0.00%	4,876,177.00
6. Capital Outlay	6000-6999	1,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(486,978.00)	0.00%	(486,978.00)	0.00%	(486,978.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	40,000.00	0.00%	40,000.00	0.00%	40,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		58,572,645.31	2.22%	59,871,230.29	2.82%	61,556,940.29
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,626,138.31)		(2,505,986.29)		(1,852,914.29)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,640,744.83		7,014,606.52		4,508,620.23
2. Ending Fund Balance (Sum lines C and D1)		7,014,606.52		4,508,620.23		2,655,705.94
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	157,966.29				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,346,551.23		1,942,265.23		21,550.94
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,510,089.00		2,566,355.00		2,634,155.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,014,606.52		4,508,620.23		2,655,705.94

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,510,089.00		2,566,355.00		2,634,155.00
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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,510,089.00		2,566,355.00		2,634,155.00
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.						
Please refer to Budget Narrative.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,824,814.00	0.00%	2,824,814.00	0.00%	2,824,814.00
3. Other State Revenues	8300-8599	3,521,044.00	0.00%	3,521,044.00	0.00%	3,521,044.00
4. Other Local Revenues	8600-8799	9,398,144.00	0.00%	9,398,144.00	0.00%	9,398,144.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	9,038,952.00	6.00%	9,581,289.00	6.00%	10,156,166.00
6. Total (Sum lines A1 thru A5c)		24,782,954.00	2.19%	25,325,291.00	2.27%	25,900,168.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,574,553.90		7,688,172.90
b. Step & Column Adjustment				113,619.00		115,323.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,574,553.90	1.50%	7,688,172.90	1.50%	7,803,495.90
2. Classified Salaries						
a. Base Salaries				3,548,754.00		3,619,729.00
b. Step & Column Adjustment				70,975.00		72,395.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,548,754.00	2.00%	3,619,729.00	2.00%	3,692,124.00
3. Employee Benefits	3000-3999	6,568,058.61	4.72%	6,878,179.00	4.17%	7,164,793.00
4. Books and Supplies	4000-4999	705,946.80	1.50%	716,536.00	1.50%	727,284.00
5. Services and Other Operating Expenditures	5000-5999	4,500,179.85	0.00%	4,500,179.85	0.00%	4,500,179.85
6. Capital Outlay	6000-6999	13,300.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,699,186.00	5.00%	1,784,145.00	5.00%	1,873,353.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	486,978.00	0.00%	486,978.00	0.00%	486,978.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		25,096,957.16	2.30%	25,673,919.75	2.24%	26,248,207.75
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(314,003.16)		(348,628.75)		(348,039.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,751,471.69		2,437,468.53		2,088,839.78
2. Ending Fund Balance (Sum lines C and D1)		2,437,468.53		2,088,839.78		1,740,800.03
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,437,468.53		2,088,839.78		1,740,800.03
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,437,468.53		2,088,839.78		1,740,800.03

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.						
Please refer to Budget Narrative.						

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. LCFE/Revenue Limit Sources	8010-8099	62,752,053.00	3.13%	64,713,127.00	1.41%	65,626,786.00
2. Federal Revenues	8100-8299	2,848,814.00	0.00%	2,848,814.00	0.00%	2,848,814.00
3. Other State Revenues	8300-8599	4,907,970.00	0.00%	4,907,970.00	0.00%	4,907,970.00
4. Other Local Revenues	8600-8799	10,220,624.00	0.00%	10,220,624.00	0.00%	10,220,624.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	2,000,000.00
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)		80,729,461.00	2.43%	82,690,535.00	3.52%	85,604,194.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,162,944.90		39,525,389.90
b. Step & Column Adjustment				587,445.00		592,881.00
c. Cost-of-Living Adjustment				(225,000.00)		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,162,944.90	0.93%	39,525,389.90	1.50%	40,118,270.90
2. Classified Salaries						
a. Base Salaries				12,543,771.29		12,794,646.29
b. Step & Column Adjustment				250,875.00		255,893.00
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	12,543,771.29	2.00%	12,794,646.29	2.00%	13,050,539.29
3. Employee Benefits	3000-3999	19,228,076.63	6.07%	20,395,571.00	6.36%	21,693,151.00
4. Books and Supplies	4000-4999	1,604,966.80	1.50%	1,629,041.00	1.50%	1,653,477.00
5. Services and Other Operating Expenditures	5000-5999	9,376,356.85	0.00%	9,376,356.85	0.00%	9,376,356.85
6. Capital Outlay	6000-6999	14,300.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,699,186.00	5.00%	1,784,145.00	5.00%	1,873,353.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	40,000.00	0.00%	40,000.00	0.00%	40,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		83,669,602.47	2.24%	85,545,150.04	2.64%	87,805,148.04
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,940,141.47)		(2,854,615.04)		(2,200,954.04)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,392,216.52		9,452,075.05		6,597,460.01
2. Ending Fund Balance (Sum lines C and D1)		9,452,075.05		6,597,460.01		4,396,505.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	157,966.29		0.00		0.00
b. Restricted	9740	2,437,468.53		2,088,839.78		1,740,800.03
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,346,551.23		1,942,265.23		21,550.94
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,510,089.00		2,566,355.00		2,634,155.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,452,075.05		6,597,460.01		4,396,505.97

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,510,089.00		2,566,355.00		2,634,155.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,510,089.00		2,566,355.00		2,634,155.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
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)						
		7,262.23		7,154.30		7,154.30
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		83,669,602.47		85,545,150.04		87,805,148.04
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)		83,669,602.47		85,545,150.04		87,805,148.04
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)		2,510,088.07		2,566,354.50		2,634,154.44
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)		2,510,088.07		2,566,354.50		2,634,154.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	89,121,464.37
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,347,054.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	919,881.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,135,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,734.44
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,062,615.44
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	155,827.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				83,867,621.93

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		7,371.94
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,376.60
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	75,542,571.91	10,112.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	75,542,571.91	10,112.00
B. Required effort (Line A.2 times 90%)	67,988,314.72	9,100.80
C. Current year expenditures (Line I.E and Line II.B)	83,867,621.93	11,376.60
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,107.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	1,135,000.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,107.00	0.00	0.00	0.00				
Other Sources/Uses Detail					135,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget
2016-17 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,107.00	(2,107.00)	0.00	0.00	1,135,000.00	1,135,000.00	0.00	0.00

July 1 Budget
2017-18 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	40,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					40,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2017-18 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	40,000.00	40,000.00		

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	7,549	7,556		
Charter School				
Total ADA	7,549	7,556	N/A	Met
Second Prior Year (2015-16)				
District Regular	7,468	7,467		
Charter School				
Total ADA	7,468	7,467	0.0%	Met
First Prior Year (2016-17)				
District Regular	7,421	7,409		
Charter School		0		
Total ADA	7,421	7,409	0.2%	Met
Budget Year (2017-18)				
District Regular	7,313			
Charter School	0			
Total ADA	7,313			

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		7,723	7,764	
Charter School				
Total Enrollment		7,723	7,764	N/A
Second Prior Year (2015-16)				
District Regular		7,679	7,704	
Charter School				
Total Enrollment		7,679	7,704	N/A
First Prior Year (2016-17)				
District Regular		7,577	7,599	
Charter School				
Total Enrollment		7,577	7,599	N/A
Budget Year (2017-18)				
District Regular		7,535		
Charter School				
Total Enrollment		7,535		

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	7,470	7,764	
Charter School		0	
Total ADA/Enrollment	7,470	7,764	96.2%
Second Prior Year (2015-16)			
District Regular	7,421	7,704	
Charter School			
Total ADA/Enrollment	7,421	7,704	96.3%
First Prior Year (2016-17)			
District Regular	7,324	7,599	
Charter School	0		
Total ADA/Enrollment	7,324	7,599	96.4%
		Historical Average Ratio:	96.3%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		96.8%

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	7,262	7,535		
Charter School	0			
Total ADA/Enrollment	7,262	7,535	96.4%	Met
1st Subsequent Year (2018-19)				
District Regular	7,154	7,423		
Charter School				
Total ADA/Enrollment	7,154	7,423	96.4%	Met
2nd Subsequent Year (2019-20)				
District Regular	7,154	7,423		
Charter School				
Total ADA/Enrollment	7,154	7,423	96.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)	64,854,645.00	65,911,127.00	66,524,111.00
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)	7,457.28	7,361.29	7,309.78
b. Prior Year ADA (Funded)		7,457.28	7,361.29
c. Difference (Step 1a minus Step 1b)		(95.99)	(107.60)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.29%	-0.70%
		-0.70%	-1.47%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	62,777,327.00	63,014,538.00	64,975,611.00
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)	1,444,039.00	2,350,455.00	1,761,689.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	1,444,039.00	2,350,455.00	1,761,689.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	2.30%	3.73%	2.71%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			
	1.01%	3.03%	1.24%
LCFF Revenue Standard (Step 3, plus/minus 1%):	.01% to 2.01%	2.03% to 4.03%	.24% to 2.24%

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)	34,838,175.00	35,699,738.00	36,768,164.00	37,868,643.00
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)	63,396,591.00	64,171,109.00	66,173,563.00	67,142,881.00
District's Projected Change in LCFF Revenue:		1.22%	3.12%	1.46%
LCFF Revenue Standard:		.01% to 2.01%	2.03% to 4.03%	.24% to 2.24%
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)	44,441,597.53	50,466,162.46	88.1%
Second Prior Year (2015-16)	48,954,829.85	56,210,158.23	87.1%
First Prior Year (2016-17)	52,626,085.37	59,409,219.37	88.6%
Historical Average Ratio:			87.9%

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%

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)	53,243,426.31	58,532,645.31	91.0%	Not Met
1st Subsequent Year (2018-19)	54,529,526.29	59,831,230.29	91.1%	Not Met
2nd Subsequent Year (2019-20)	56,201,548.29	61,516,940.29	91.4%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

This is due to flat funding compounded with increased STRS/PERS costs.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.01%	3.03%	1.24%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.99% to 11.01%	-6.97% to 13.03%	-8.76% to 11.24%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.99% to 6.01%	-1.97% to 8.03%	-3.76% to 6.24%

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)	3,276,936.00		
Budget Year (2017-18)	2,848,814.00	-13.06%	Yes
1st Subsequent Year (2018-19)	2,848,814.00	0.00%	No
2nd Subsequent Year (2019-20)	2,848,814.00	0.00%	No

Explanation:
(required if Yes)

The decrease of \$428,122 in federal revenues is attributed to the following: the 2016/17 budget includes \$160,000 in deferred revenues from the prior year (Title I and Title II), 22% or \$179,295 of projected Title I and Title II were held back due to the uncertainty surrounding the federal budget/current administration and Common Message guidance. Federal funds reimbursed through MAA/Medi-Cal activities are recognized as received.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	7,244,993.00		
Budget Year (2017-18)	4,907,970.00	-32.26%	Yes
1st Subsequent Year (2018-19)	4,907,970.00	0.00%	No
2nd Subsequent Year (2019-20)	4,907,970.00	0.00%	No

Explanation:
(required if Yes)

The \$2.3M reduction in state revenue is attributed to the removal of one-time funding received in 2016-17 and includes: \$1,59M Mandate Block Grant, \$400K Ed Tech grant, \$100K College Readiness Grant. Special Education Mental Health revenues decreased by \$159K (AB602 funding plan).

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	12,067,432.00		
Budget Year (2017-18)	10,220,624.00	-15.30%	Yes
1st Subsequent Year (2018-19)	10,220,624.00	0.00%	No
2nd Subsequent Year (2019-20)	10,220,624.00	0.00%	No

Explanation:
(required if Yes)

Removal of one-time grants/donations. Donations are recognized as received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	3,791,666.41		
Budget Year (2017-18)	1,604,966.80	-57.67%	Yes
1st Subsequent Year (2018-19)	1,629,041.00	1.50%	No
2nd Subsequent Year (2019-20)	1,653,477.00	1.50%	No

Explanation:
(required if Yes)

Removal of one-time site/department carryover and removal of one-time purchases.

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

First Prior Year (2016-17)	11,778,432.59		
Budget Year (2017-18)	9,376,356.85	-20.39%	Yes
1st Subsequent Year (2018-19)	9,376,356.85	0.00%	No
2nd Subsequent Year (2019-20)	9,376,356.85	0.00%	No

Explanation:
(required if Yes)

Removal of costs funded by local donations, one-time costs, legal fees and settlements.

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)	22,589,361.00		
Budget Year (2017-18)	17,977,408.00	-20.42%	Not Met
1st Subsequent Year (2018-19)	17,977,408.00	0.00%	Met
2nd Subsequent Year (2019-20)	17,977,408.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2016-17)	15,570,099.00		
Budget Year (2017-18)	10,981,323.65	-29.47%	Not Met
1st Subsequent Year (2018-19)	11,005,397.85	0.22%	Met
2nd Subsequent Year (2019-20)	11,029,833.85	0.22%	Met

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

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

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

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

The decrease of \$428,122 in federal revenues is attributed to the following: the 2016/17 budget includes \$160,000 in deferred revenues from the prior year (Title I and Title II), 22% or \$179,295 of projected Title I and Title II were held back due to the uncertainty surrounding the federal budget/current administration and Common Message guidance. Federal funds reimbursed through MAA/Medi-Cal activities are recognized as received.

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

The \$2.3M reduction in state revenue is attributed to the removal of one-time funding received in 2016-17 and includes: \$1.59M Mandate Block Grant, \$400K Ed Tech grant, \$100K College Readiness Grant. Special Education Mental Health revenues decreased by \$159K (AB602 funding plan).

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

Removal of one-time grants/donations. Donations are recognized as received.

- 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)

Removal of one-time site/department carryover and removal of one-time purchases.

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

Removal of costs funded by local donations, one-time costs, legal fees and settlements.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	83,669,602.47	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	83,669,602.47	2,510,088.07	1,442,960.00	1,442,960.00

d. Required Minimum Contribution	2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
	1,673,392.05	1,673,392.05

e. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	1,670,700.00	Not 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)

The district continues to maintain a Deferred Maintenance Program/Fund 14. In addition to the \$1,670,700 contribution to the RRM program, the 2017-18 budget also includes a transfer of \$267K into the Deferred Maintenance Fund (14). Also, we are performing a review budgeted expenditures and many routine maintenance functions have been moved to other departments over the last several years (specifically the IT department). Expenditures deemed to be of routine maintenance in nature will be reclassified to the appropriate funding source. The District will ensure compliance in 2017-18.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,321,923.00	2,454,041.00	2,673,644.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,095,897.00	3,042,074.11	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	5,417,820.00	5,496,115.11	2,673,644.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	77,397,418.50	81,801,355.74	89,121,464.37
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	77,397,418.50	81,801,355.74	89,121,464.37
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	7.0%	6.7%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.3%	2.2%	1.0%

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)	(1,891,892.23)	52,493,728.67	3.6%	Not Met
Second Prior Year (2015-16)	1,333,423.36	57,649,271.21	N/A	Met
First Prior Year (2016-17)	(3,115,648.37)	60,544,219.37	5.1%	Not Met
Budget Year (2017-18) (Information only)	(2,626,138.31)	58,572,645.31		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

For 2016-17, the appearance of deficit spending is primarily due to \$1M in budgeted site carryover which will not likely be fully expended and the transfer of \$1M to Fund 17 for future STRS/PERS increases. In 2017-18, the district's Budget Advisory Committee will convene to assist staff and the board in developing recommendations for budget solutions.

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)	11,262,209.00	13,314,862.07	N/A	Met
Second Prior Year (2015-16)	9,066,418.00	11,422,969.84	N/A	Met
First Prior Year (2016-17)	12,624,169.84	12,756,393.20	N/A	Met
Budget Year (2017-18) (Information only)	9,640,744.83			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	7,262	7,154	7,154
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)	83,669,602.47	85,545,150.04	87,805,148.04
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)	83,669,602.47	85,545,150.04	87,805,148.04
4. Reserve Standard Percentage Level 3%		3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,510,088.07	2,566,354.50	2,634,154.44
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)	2,510,088.07	2,566,354.50	2,634,154.44

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,510,089.00	2,566,355.00	2,634,155.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,510,089.00	2,566,355.00	2,634,155.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	2,510,088.07	2,566,354.50	2,634,154.44
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)	(8,429,212.00)			
Budget Year (2017-18)	(9,038,952.00)	609,740.00	7.2%	Met
1st Subsequent Year (2018-19)	(9,581,289.00)	542,337.00	6.0%	Met
2nd Subsequent Year (2019-20)	(10,156,166.00)	574,877.00	6.0%	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)	2,000,000.00	2,000,000.00	New	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	1,135,000.00			
Budget Year (2017-18)	40,000.00	(1,095,000.00)	-96.5%	Not Met
1st Subsequent Year (2018-19)	40,000.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	40,000.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met) FY 2019-20, transfer of \$2M from the Special Reserve fund to the General Fund to offset increased STRS/PERS costs (refer to 1c.)

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 of \$1,000,000 to the Special Reserve fund for the purpose of setting aside general fund dollars to reserve against future increases to STRS/PERS district paid employer contributions (Resolution 18-2015/2016, June 14, 2016).

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				
Certificates of Participation				
General Obligation Bonds	13	Fund 51	7439	121,295,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Fund 01	2xxx	526,225

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:				121,821,225

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				
Certificates of Participation				
General Obligation Bonds	7,652,410	16,058,100	12,069,231	9,731,231
Supp Early Retirement Program				
State School Building Loans	261,193	261,193	3,839	
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)	Annual Payment (P & I)
Total Annual Payments:	7,913,603	16,319,293	12,073,070	9,731,231
Has total annual payment increased over prior year (2016-17)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Terms of the GOB repayment. GOB payments are paid by the property taxpayers that reside within the City of Novato.

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:

The following information is from the May 2015 Actuarial, the district is awaiting a final draft of the actuarial study as of March 1, 2017.

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)	1,503,161.00
b. OPEB unfunded actuarial accrued liability (UAAL)	1,503,161.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Actuarial May 2015*

5. OPEB Contributions

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	175,235.00	175,235.00	175,235.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	100,000.00	100,000.00	100,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	97,985.00	97,985.00	97,985.00
d. Number of retirees receiving OPEB benefits	42	42	42

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

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

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

Yes

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

Property/Liability (MSIA) through Norcal Relief

3. Self-Insurance Liabilities

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

200,000.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	439.0	438.3	435.3	435.3

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Currently underway for FY 2017-18

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

One Year Agreement
Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement
Total cost of salary settlement

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

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

Negotiations Not Settled

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

415,000

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
3,980,532	3,980,532	3,980,532
Depends Upon EE's Plan	Depends Upon EE's Plan	Depends Upon EE's Plan
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Health Plan coverage plan is capped at 90% Employee Only, 80% EE+1 and 70% E+Family

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
466,823	473,826	477,558
1.5%	1.5%	1.5%

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

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

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

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	228.6	226.8	226.8	226.8

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Currently underway for 2017-18

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
1,865,875	1,865,875	1,865,875
Depends on EE's Plan	Depends On EE's Plan	Depends on EE's Plan
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Health Plan coverage plan is capped at 90% Employee Only, 80% EE+1 and 70% E+Family

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
176,460	179,990	183,498
2.0%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	49.0	48.0	48.0	48.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

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:

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

Negotiations Not Settled

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

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 20, 2017

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

- 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)

Assistant Superintendent Business Services (CBO) 10/1/2016
--

End of School District Budget Criteria and Standards Review

The Marin Common Message

May Revision 2017

MARIN COUNTY OFFICE OF EDUCATION

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Introduction

This edition of the Marin Common Message contains information related to the Governor's May Revision for 2017 and is intended to provide guidance for LEAs to use in developing their 2017-18 budget and their multiyear projections (MYPs).

May Revision Key Guidance

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

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

A significant portion of the new revenue in the May Revision is dedicated to one-time funding, but the nature of the current one-time funding proposal is dramatically different from the January proposal, and from the one-time funds in past budgets. The one-time funding, though scored against the 2017-18 Prop. 98 guarantee, is proposed to be paid to LEAs in May 2019 and only if the final 2017-18 Prop. 98 minimum guarantee is determined by the DOF to be greater than or equal to the 2017-18 projection. This contingency language means that LEAs will not know how much of this funding they will actually receive until May 2019 when the DOF determines the 2017-18 Prop. 98 guarantee. Consequently, LEAs should not budget these one-time funds for 2017-18, and the funds should not be included in the MYP unless the LEA can present a clear ability to do without the revenue if it doesn't materialize.

Significant Changes since 2nd Interim

- **LCFF Gap Funding:** Increases LCFF funding \$661 million above the January budget to fund the 1.56% COLA and brings LCFF funding to 97% of the target.
- **One-time Funding:** The \$48 proposed in January has been eliminated. Instead, the May Revision provides a total of more than \$1 billion in one-time

discretionary funding to be paid in May 2019 only if 2017-18 revenue projections are met.

- **Proposition 98 Maintenance Factor:** Triggers a Prop. 98 maintenance factor payment of \$614 million in 2017-18, thus reducing the outstanding maintenance factor balance to \$823 million.
- **Cost-of-Living Adjustments:** Increases Prop. 98 spending by \$3.2 million in selected categorical programs for 2017-18 to reflect a change in the cost-of-living factor from 1.48% at the Governor’s Budget to 1.56% at the May Revision.
- **Special Education:** In January, the Governor announced the Administration would engage stakeholders throughout the spring budget process for feedback on the current special education finance system and the recommendations included in recent evaluations of special education finance conducted by the Public Policy Institute of California and the Governor’s Statewide Special Education Task Force. The May Revision states that “given the scope of the feedback and complexity of the program, the administration will need additional time to examine the issues before making any reform proposals.”
- **Preschool:** Proposes to add \$112.3 million in Prop. 98 funding resulting in the following enhancements in the budget year:
 - 2,959 additional full-day State Preschool slots.
 - Restore the full 10% reimbursement rate increase made in the 2016-17 budget.
 - Increase to the standard reimbursement rate for State Preschool by 6%.
- **Local Property Tax Adjustments:** Due to lower offsetting local property tax collections, the general fund contribution to Prop. 98 increases by \$188.7 million in 2016-17 and \$327.9 million in 2017-18.
- **Average Daily Attendance (ADA):** Increases of \$26.2 million in 2016-17 and \$74.1 million in 2017-18 for school districts, charter schools, and county offices of education under the LCFF as a result of changes in enrollment projections from January.
- **Proposition 39:** Decreases the amount of energy efficiency funds available to K-12 schools in 2017-18 by \$46.7 million to \$376.2 million to reflect reduced revenue estimates.

- **Categorical Program Growth:** Increases Prop. 98 spending for selected categorical programs by \$3.2 million, based on updated estimates of projected ADA growth.

Planning Factors for 2017-18 and MYPs

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

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

Proposition 98

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

revenue projection also allows the Governor to eliminate the one-time June 2017 cash deferral proposed in January.

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

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

One Time Funding

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

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

Based on this information, it is recommended districts not include any of these one-time funds in their budgets. If included in the 2018-19 year of the district's MYP, it would be necessary to include contingency plans should the funds not materialize.

Cash Management

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

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

Months	Principal Apportionment	Prop. 30 Education Protection Account (EPA)	Lottery
May 2017	5/26/2017		
June 2017	6/30/2017	6/22/2017	6/28/2017
July 2017	7/27/2017		
August 2017	8/29/2017		
September 2017	9/27/2017	9/22/2017	9/29/2017
October 2017	10/27/2017		
November 2017	11/28/2017		
December 2017	12/27/2017	12/22/2017	12/29/2017

The CDE provides a monthly update of estimated cash flow for state and federal categorical programs that can be downloaded from the following webpage: <http://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>. The schedule provides cash flow estimates for the following programs: Mandate Block Grant, one-time mandate reimbursements, Adult Education Block Grant, College Readiness Block Grant, and Mental Health.

Please note that federal apportionments are contingent on timely reporting under CDE’s Federal Cash Management Data Collection system: <http://www2.cde.ca.gov/cashmanagement/default.aspx>. The 2016-17 reporting windows are as follows:

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

Education Protection Account (EPA)

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

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

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

Federal Funding

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

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

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

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

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

Special Education

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

Districts of Choice

Under the District of Choice (DOC) program, established by AB 19 (Quackenbush), Chapter 160, Statutes of 1993, a school board may declare the district to be a DOC willing to accept a specified number of interdistrict transfers. Districts that have designated themselves as such

should be aware that statutory authorization to operate the program sunsets on June 30, 2017 unless the Legislature takes action to extend it.

Longstanding legal opinion has provided that basic aid district funding for this program will be provided through 2017-18 because students have been accepted prior to the sunset date. Therefore Basic Aid districts should remove this funding from their multiyear financial projections beginning with the 2018-19 year.

Basic Aid

As part of the enacted 2015-16 state budget, EC 42238.03(e) was amended to clarify that the minimum state aid (MSA) guarantee is intended to remain in effect indefinitely for basic aid districts.

Basic aid districts are eligible for the additional one-time mandate discretionary funds, as well as to participate in competitive grant proposals, in the governor's 2016-17 budget.

Basic Aid districts receiving funding under the District of Choice program should be aware that statutory authorization to operate the program sunsets on June 30, 2017 unless the Legislature takes action to extend it. Longstanding legal opinion has provided that basic aid district funding for this program will be provided through 2017-18 because students have been accepted prior to the sunset date. Therefore Basic Aid districts should remove this funding from their multiyear financial projections beginning with the 2018-19 year.

A number of Marin County school districts have been transitioning in and out of basic aid status. We will work closely with all districts to track the budgetary and cash flow implications of the transition. The guarantee of a minimum of \$200 per ADA from the Education Protection Account (EPA) is dependent on basic aid status, and districts that transition out of basic aid will lose additional EPA revenue for every state dollar they receive as a state-funded LCFF district. In addition, under current law, districts that were basic aid in 2012-13, and lost their basic aid status during transition to full implementation, will continue to have their MSA amount reduced by their 2012-13 fair share reduction amount.

As LCFF rollout continues, all districts need to have systems to implement LCAP actions, track data for the annual update and conduct ongoing stakeholder engagement to ensure successful implementation.

Child Care, Preschool and Transitional Kindergarten

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

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

Significant Adjustments:

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

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

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

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

Career Technical Education

Updated Grant Award Notifications (GANs) were distributed to LEAs in October 2016. The new award letter extends the use of Round One funding to June 30, 2019. Anyone who did not receive an updated Round One GAN should contact their assigned CDE education programs consultant. GANs for Round Two funding are being sent to LEAs starting May 12, 2017.

If an LEA's final award amount has changed, it is required to provide matching funds based on this new amount. It is critical to remember that the LEA's funding contribution increases over the course of the grant.

Round	Grant Term	Grant Amount	LEA Match
1	July 1, 2015 to June 30, 2019	\$400 million	1-to-1
2	July 1, 2016 to June 30, 2019	\$300 million	1.5-to-1
3	July 1, 2017 to June 30, 2019	\$200 million	2-to-1

In his 2017-18 State Budget released earlier in the year, Governor Brown proposed the complete elimination of funding for the Future Farmers of America program and other programs in Career Technical Education (CTE) serving students throughout California. Also included in these cuts are the elimination of the Partnership Academy Program, the University of California Curriculum Institute for recognizing CTE courses for admission purposes, and professional development activities for CTE instructors.

These programs have been funded by \$15 million in CTE Pathways monies that were provided to the CDE for supporting statewide CTE activities and programs. The Governor's proposal for this year would eliminate this source of funds, directing them instead to the Community College Chancellor's Office to supplement other workforce development funds already in existence.

Retirement

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

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

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

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

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

Proposition 39

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

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

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

A revised 2016-17 entitlement schedule has been posted on the CDE Prop. 39 webpage at <http://www.cde.ca.gov/fg/aa/ca/prop39cceja.asp>.

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

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

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

Summary

As stated in the introduction, this edition of the Common Message contains information as proposed in the Governor's May Revision 2017 and provides guidance for LEAs to use in developing their 2017-18 budget and multiyear projections. Changes are likely to occur prior to finalization and adoption of the 2017-18 budget. It is imperative that LEAs stay well-informed, consider the impact of proposed and potential changes, both fiscal and programmatic, and adapt accordingly.

2017-2018 Proposed General Fund Budget

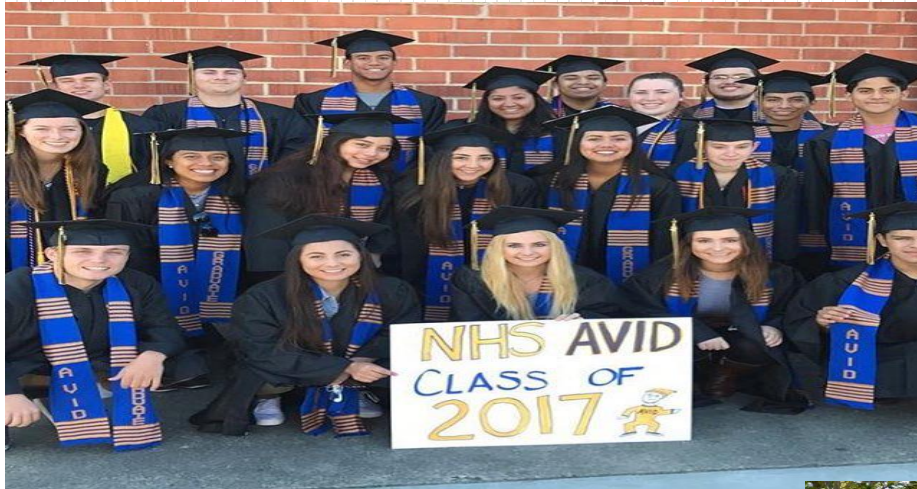


Olive Elementary School Celebrates Kindness

June 20, 2017
Novato Unified School District

GOALS & PRIORITIES

- GOAL #1 Student Success
- GOAL #2 Staff Support
- GOAL #2 Community Involvement



MARIN OAKS HIGH SCHOOL 2016 - 2017

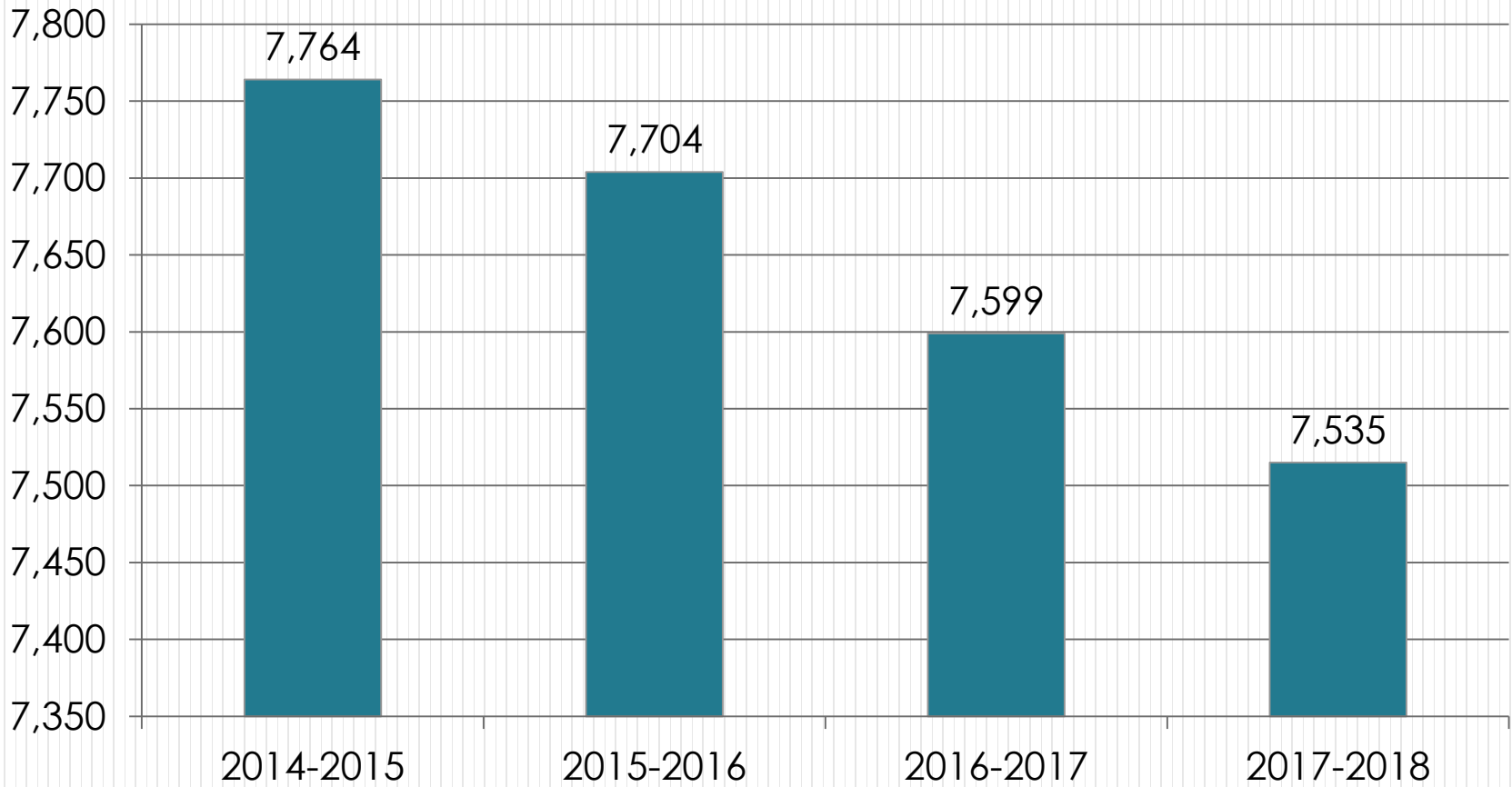
Budget Themes

- Investments in Student Learning
 - Attract & Retain Staff (Salary/H&W Benefits/PERS & STRS)
 - Increased Services to Unduplicated Pupils (LCAP)
 - Maintaining Lower Class Size
 - Equity Imperative
 - PBL Training
 - 1:World Technology Program
 - Dual Immersion Program Implementation
- Budget Constraints
 - Slowing Increases in State Income
 - Declining Enrollment
 - STRS & PERS Increases
- Actions Moving Forward
 - Budget Advisory Committee
 - Budget Solutions

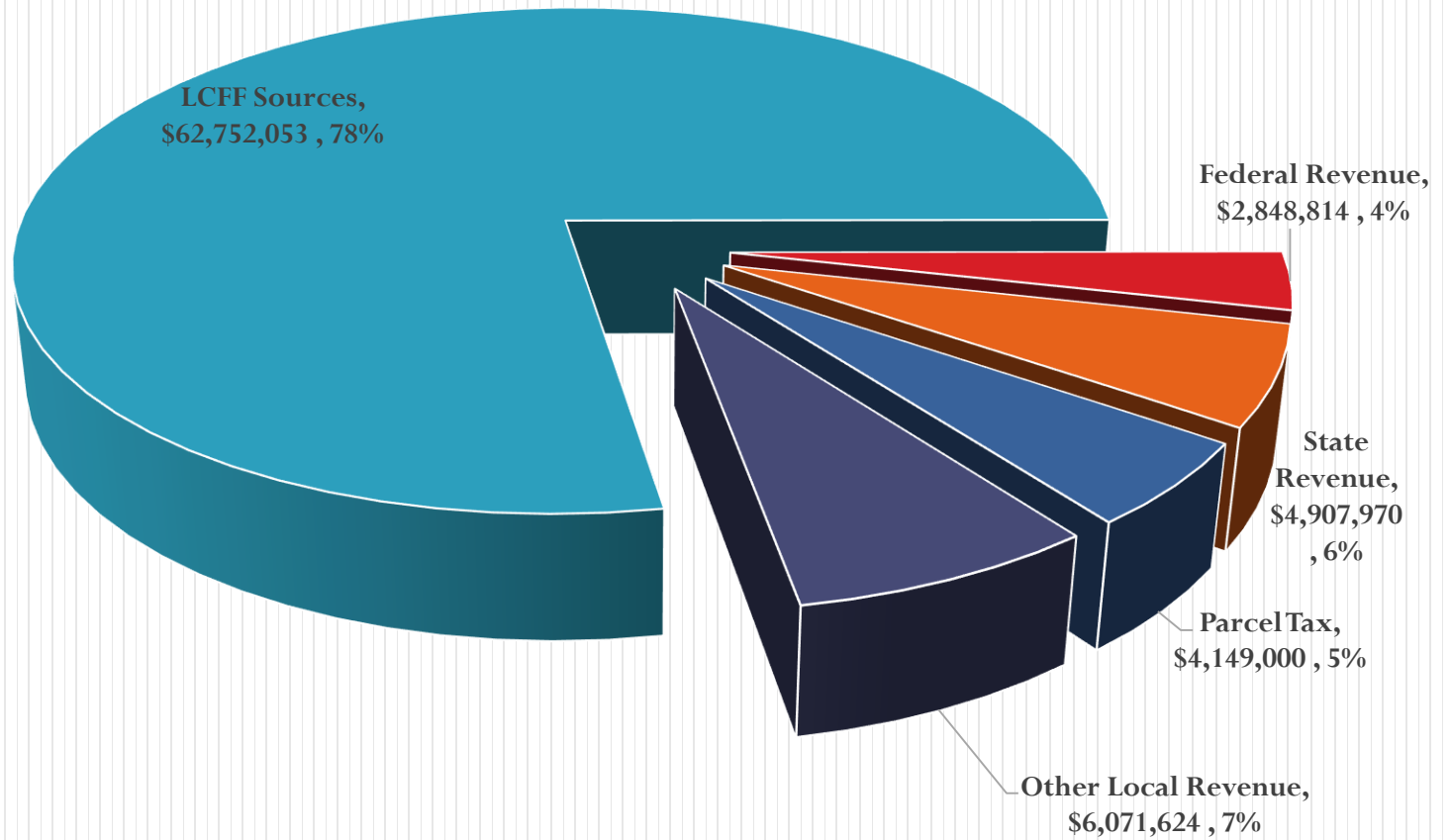


Key Budget Assumptions Enrollment & ADA	2017-2018
Change in Enrollment (NUSD)	(64)
Change in Funded ADA	(95.99)
Increase in LCFF Entitlement per ADA from 2016-17	2.50%
2017-18 Net Increase in LCFF Funding (due to decline in ADA)	1.18%
Teacher Staffing Changes due to Declining Enrollment Elementary Middle Schools High Schools	(7) FTE (1.4) FTE +1.6 FTE
New Social Cognition Program – San Marin HS	2 FTE
Staffing Reserve (Changes in Enrollment)	3 FTE
STRS Rates (Increase of 1.85%)	14.43%
PERS Rates (Increase of 1.64%)	15.531%
Certificated/Classified Step & Column Increase	1.50%/2%

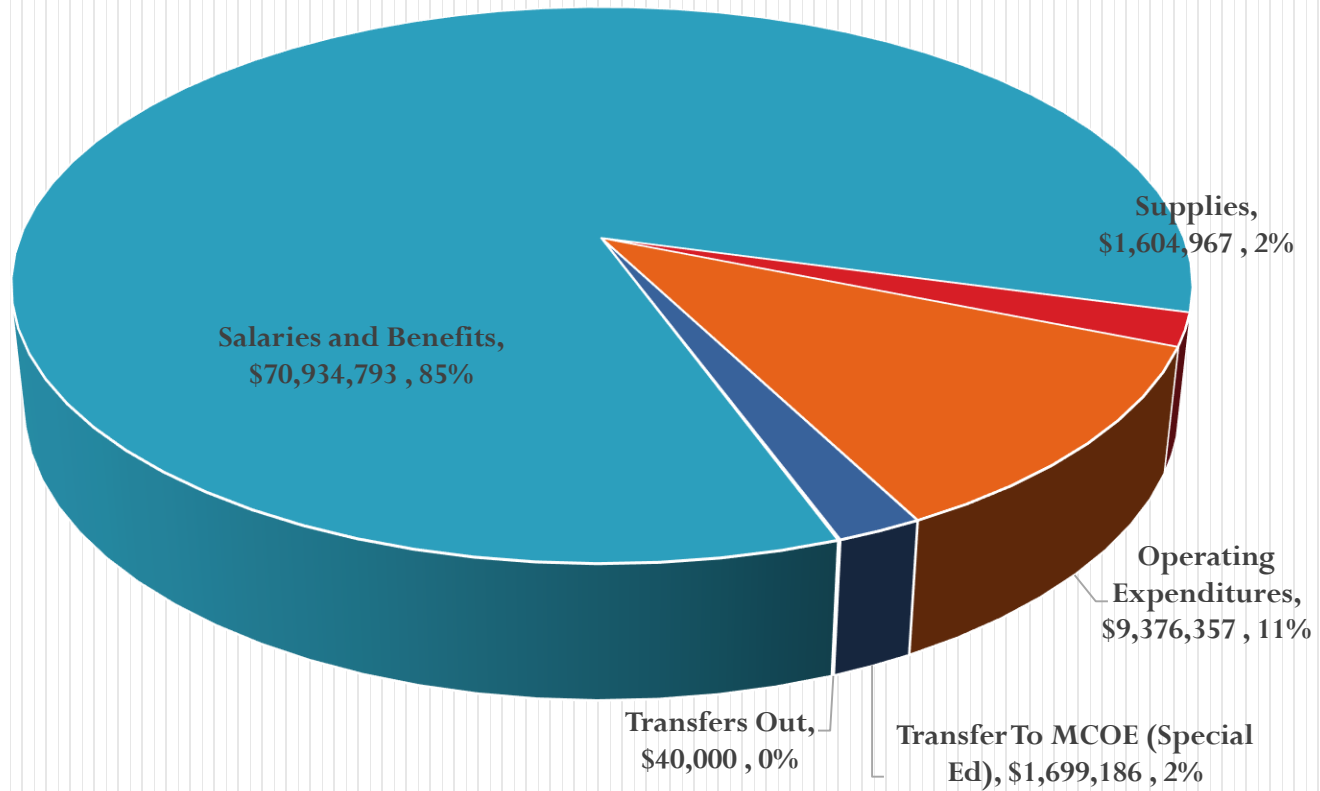
Enrollment Actuals & Projected



2017-2018 Proposed Budget - Revenue



2017-2018 Proposed Budget - Expenditures



Comparison of the 2016-2017 Estimated Actuals and 2017-2018 Proposed General Fund Budget

	2016-2017 Estimated Actuals	2017-2018 Proposed Budget	Change Over Prior Year
LCFF Sources	\$62,014,843	\$62,752,053	\$737,210
Other Revenues	\$22,589,361	\$17,977,408	(\$4,611,953)
Total Revenues	\$84,604,204	\$80,729,461	(\$3,874,743)
Salaries & Benefits	\$70,009,734	\$70,934,793	\$925,058
Other Expenditures	\$17,976,730	\$12,694,810	(\$5,281,920)
Total Expenditures	\$87,986,464	\$83,629,602	(\$4,356,862)
Excess of Revenues over Expenditures	(\$3,382,260)	(\$2,900,141)	\$482,119
Transfers Out	\$1,135,000	\$40,000	(\$1,095,000)
Net Increase/Decrease in Fund Balance	(\$4,517,260)	(\$2,940,141)	\$1,577,119
Beginning Fund Balance	\$16,909,477	\$12,392,217	(\$4,517,260)
Ending Fund Balance	\$12,392,217	\$9,452,075	(\$2,940,141)

Fund Balance: Reserves and Designations

2017-2018 Proposed General Fund Budget

Components of Ending Fund Balance:

Legally Restricted General Fund	\$ 2,437,469
Revolving Cash	\$ 1,400
Stores	\$ 66,286
Prepaid Expenses	\$ 88,280
Economic Uncertainties – 3%	\$ 2,510,088
Designations (Assigned)	
LCFF GAP Funding Uncertainty	\$ 2,698,284
Declining Enrollment	\$ 1,520,268
Laptop Refresh	\$ 130,000
Total Designations	\$ 4,348,552
Undesignated	\$ 0
Projected Ending Fund Balance, June 2018	\$ 9,452,075

Multi-Year Projection Budget Assumptions	2018-2019	2019-2020
Change in Enrollment (NUSD)	(112)	0
Funded Change in ADA	(51.51)	(107.60)
Increase in LCFF Entitlement per ADA/Prior Year	3.84%	2.92%
Net Increase LCFF Funding (due to decline in ADA)	3.11%	1.41%
Changes in Teacher Staffing /Declining Enrollment	(3 FTE)	(0 FTE)
STRS Rates (Increases of 1.85% Per Year)	16.28%	18.13%
PERS Rates (Projected)	18.10%	20.80%
Routine Repair Maintenance Account	2.50%	3.00%

Multi-Year Projection Combined General Fund

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
LCFF Sources	\$62,752,053	\$64,713,127	\$65,626,786
Other Revenue	\$17,977,408	\$17,977,408	\$17,977,408
Total Revenues	\$80,729,461	\$82,690,535	\$83,604,194
Salaries and Benefits	\$70,934,793	\$72,715,607	\$74,861,961
Other Expenditures	\$12,694,810	\$12,789,543	\$12,903,187
Total Expenditures	\$83,629,602	\$85,505,150	\$87,765,148
Excess of Revenues over Expenditures	\$2,900,141)	(\$2,814,615)	(\$4,160,954)
Total Sources/Uses	<u>(\$40,000)</u>	<u>(\$40,000)</u>	<u>\$1,960,000</u>
Net Increase/Decrease in Fund Balance	<u>(\$2,940,141)</u>	<u>(\$2,854,615)</u>	<u>(\$2,200,954)</u>
Beginning Fund Balance	<u>\$12,392,217</u>	<u>\$9,452,075</u>	<u>\$6,597,460</u>
Ending Fund Balance	<u><u>\$9,452,075</u></u>	<u><u>\$6,597,460</u></u>	<u><u>\$4,396,506</u></u>

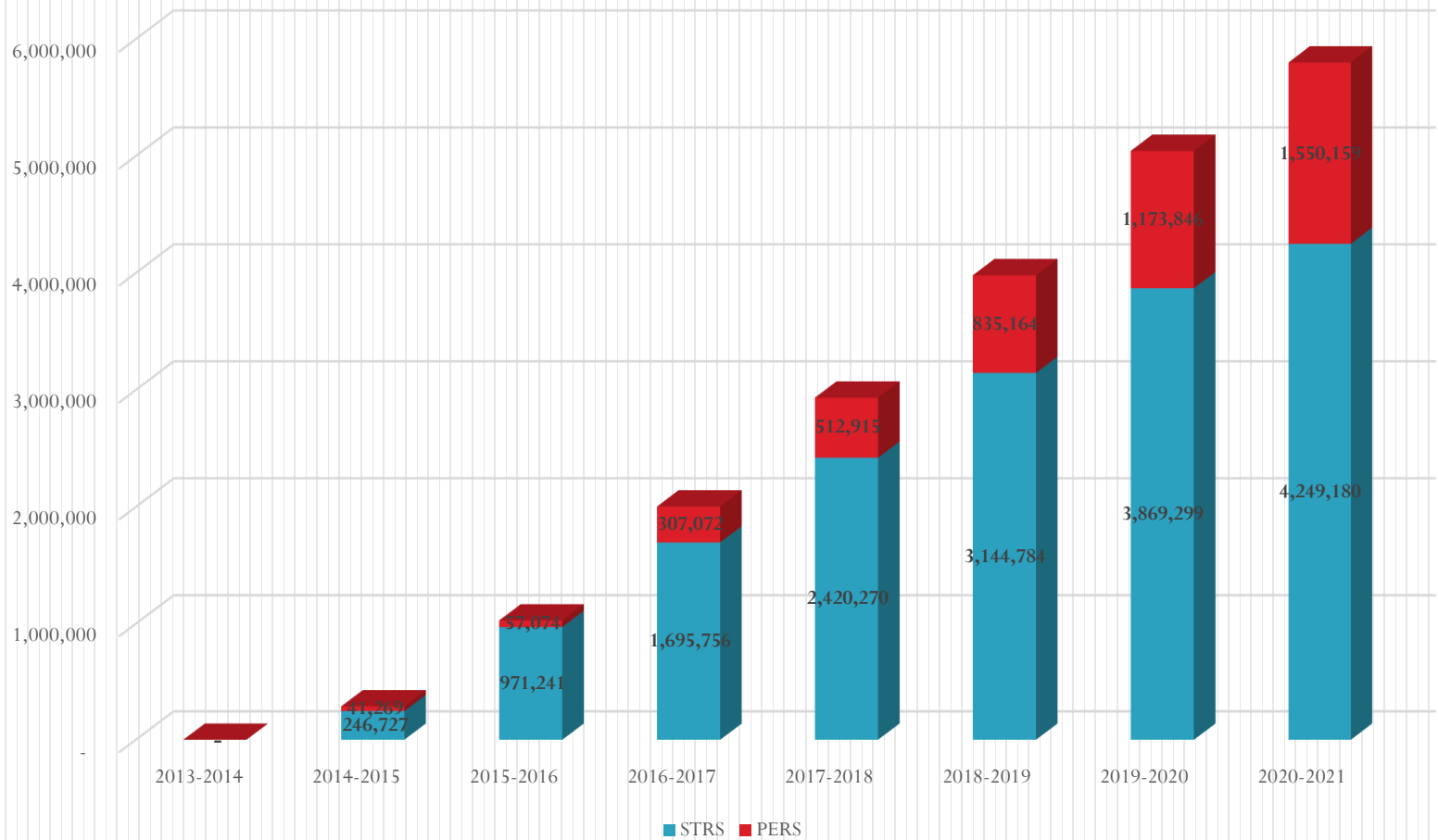
STRS/PERS Rate Increases and Projected Out Year Costs

YEAR	CalSTRS Rate	Annual Increase*	CalPERS Rate **	Annual Increase*	TOTAL Cost of Increase
2013-2014	8.25%	\$0	11.44%	\$0	\$0
2014-2015	8.88%	\$246,727	11.77%	\$41,269	\$287,996
2015-2016	10.73%	\$724,514	11.90%	\$15,805	\$740,320
2016-2017	12.58%	\$724,514	13.89%	\$249,997	\$974,512
2017-2018	14.43%	\$724,514	15.53%	\$205,843	\$930,358
2018-2019	16.28%	\$724,514	18.10%	\$322,249	\$1,046,764
2019-2020	18.13%	\$724,514	20.80%	\$338,682	\$1,063,196
2020-2021	19.10%	\$379,881	23.80%	\$376,313	\$756,194
Cost Over 7 Years		\$4,249,180		\$1,550,159	\$5,799,339

*Based Upon 2017-18 Proposed Budget Certificated and Classified Salary Projections

**Projected

Annual Impact of STRS/PERS Rate Increases



QUESTIONS