

# **The Marin Common Message**

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**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.

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## 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 115<sup>th</sup> 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:

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

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

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

<b>STRS Rates Per Legislation</b>				
<b>Fiscal Year</b>	2017-18	2018-19	2019-20	2020-21
<b>STRS Employer Rate</b>	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/prop39ccejia.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.

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**2017-18 Budget Adoption Reserves**

**San Rafael City High School District 21-65466**

**Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty**

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2017-18
Total General Fund Expenditures & Other Uses		\$ 35,747,414
Minimum Reserve requirement	3.0%	\$ 1,072,422
General Fund Combined Ending Fund Balance		\$ 3,235,975
Special Reserve Fund Ending Fund Balance		\$ 2,008,552
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 5,600
Restricted		\$ 448,053
Committed		\$ -
Assigned	3.2%	\$ 1,146,107
Reserve for economic uncertainties		\$ 1,072,422
Unassigned and Unappropriated		\$ 563,793
Subtotal Assigned, Unassigned & Unappropriated		\$ 2,782,322
Total Components of ending balance		\$ 3,235,975
Assigned & Unassigned balances above the minimum reserve requirement		\$ 1,709,900

Statement of Reasons	
<b>The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:</b>	
<i>3.2% Board desingated reserve for 3 year fiscal solvency to address multi-year deficit spending, COLA, potential salary increases, uncertanties regarding special education costs including mental health services and high unpredictable cost associated with residential placements.</i>	





**San Rafael High School District**  
**2017-18 Budget Report and Multiyear Fiscal Projection**

Public Hearing – June 26, 2017

Adoption – June 28, 2017

Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the state has enacted its budget, and before actual expenditures and revenues are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted state budget.

Illustrated below is a summary of the proposed state budget and budget guidelines as provided by the County Office of Education, and School Services of California. The Proposed Budget Report also contains financial summaries, multi-year projections and detailed financial state reports relating to the estimated financial activity for 2017-18 through 2019-20 specific to the San Rafael High School District (SRHSD), also known as the San Rafael City Schools.

The HSD Budget Advisory Committee was convened in November 2016 and have met monthly through May of this year. This committee reviewed information on various sources of District revenues, types of expenditures, contractual or mandated obligations and expenditures outside of the control of the District (e.g. utilities, insurance and payroll driven costs) as well as discussing the potential implications of the Local Control Funding Formula (LCFF) and the Local Control Accountability Plan (LCAP) that was adopted by the State in July 2013.

**Governor’s Revised State Budget Proposal “May Revision”**

The Governor released his revised 2017-18 budget proposal on May 11, 2017 (May Revision), which contained \$1.1 billion of new revenues to K-14 above what was provided for in the January proposed budget. As in previous years, revenue projections have increased with the May Revision as compared to the Governor’s January Budget; however, not to the same extent that education has experienced in the past.

Personal income tax and corporation tax revenues are up \$2.9 billion and \$400 million, respectively, while sales tax revenues are down \$1.2 billion due to weak cash receipts. These factors reduce the forecast for 2016-17 by \$225 million compared to the January Budget, but increase the 2017-18 forecast by \$1.9 billion. Total General Fund revenues are projected to be \$118.5 billion in 2016-17 and \$125.9 billion in 2017-18. On May 15, 2017, the Legislative Analyst Office (LAO) released its analysis of the May Revision, which concurs with the Administration’s current forecast.

Further, the May Revision proposes to suspend the supplemental appropriation under Test 3 (known as Test 3B or the “equal pain/equal gain” provision) through 2020-21. This provision becomes applicable when the minimum guarantee grows less quickly than the rest of the State Budget. The Administration projects that Test 3B would provide \$450 million in 2018-19, \$290 million in 2019-20, and \$110 million in 2020-21. It is of important note that the cumulative amount of \$850 million would lower the Proposition 98 guarantee from the level that would otherwise prevail under current law; thus, increasing funding to the non-Proposition 98 programs.

Illustrated below are the major components of the May Revision:

- The minimum guarantee for 2017-18 is projected to be \$74.6 billion,
- Cost of Living Adjustment (COLA) is estimated to be 1.56% up from 1.48% as projected in January.

- The Local Control Funding Formula (LCFF) gap funding estimates increased by an additional \$642 million from January to a total of \$1.4 billion with the May Revision.
  - The gap percentage for 2017-18 is now estimated at 43.97%.
  - LCFF implementation through 2017-18 is now projected to be 97% complete.
- Continues Career Technical Education funding as proposed in the Governor’s January Budget, which consists of a \$200 million final installment for the three-year program that began in 2015.
- Includes an additional \$239 million investment to fund increases to child care and preschool provider rates, additional full-day preschool slots, and cost-of-living-adjustments that were part of the 2016-17 enacted State Budget.
  - This provision is new as it was not included in the Governor’s January Budget.
- Contains a final budget appropriation for California Clean Energy Job projects (Proposition 39)
  - State-wide amount decreased from \$422.9 million that was proposed in January to \$376.2 million.

*On June 15<sup>th</sup> the Governor signed the 2017-18 Budget with two significant changes that will impact the SRHSD as follows:*

- \$876 million in one-time discretionary funding is estimated to be approximately \$145 per student and disbursement of these funds will occur in 2017-18.
  - SRHSD is projected to receive \$348,000 in 2017-18
- For the SRHSD, District of Choice has been reauthorized for 5 additional years but funding has been reduced from 70% to 25% with projected revenue being reduced from \$284,000 to \$101,000 in 2017-18. The SRHSD has stopped accepting any DOC Inter-district transfers accepted as authorized by current Board Policy.

#### **Local Control Funding Formula Structure**

**Local Control Funding Formula:** The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is more complex. The primary cause for this complexity is the state’s commitment to ensuring that all LEAs are funded at no less than what they received in 2012-13 on a per pupil basis.

The SRHSD is a “Basic-Aid” district and has therefore not been as significantly impacted over the past several years by the extreme fluctuations in revenues from the State, as other district have. A “Basic-Aid” district is a district whose revenues from local property taxes exceed the total LCFF revenue income due to a district based on the state formula. These districts are allowed to keep all of their property taxes but do not receive per-pupil general purpose funding from the State. In addition, the SRHSD is an approved “District of Choice,” which allows the district to receive 25% (formally 70% in 2016-17) of a “district of residence” LCFF Revenue per ADA for students enrolled from other state funded districts (Inter-District transfers-IDT).

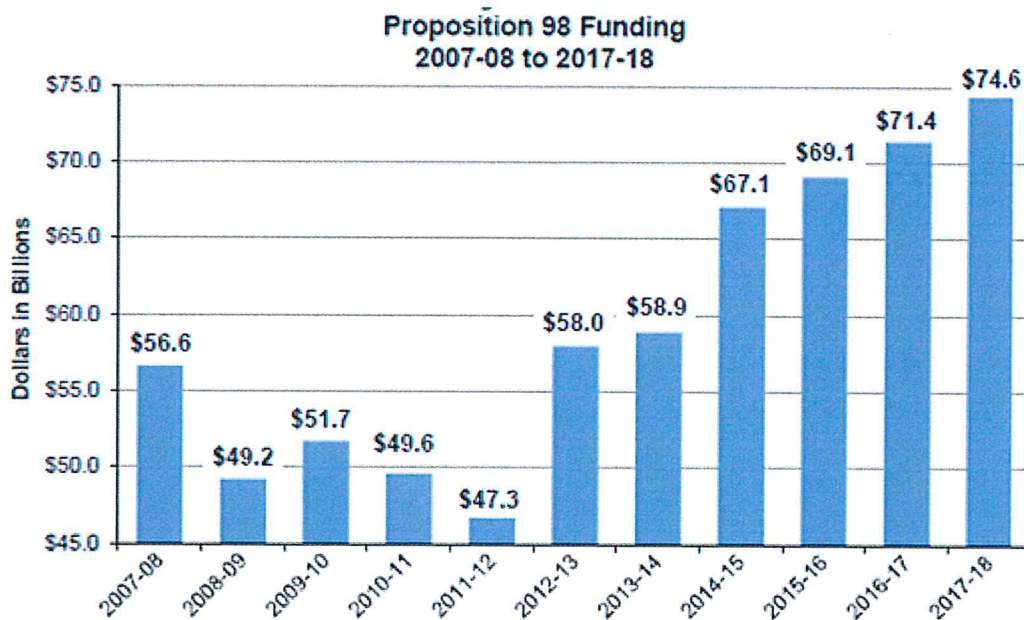
Being “Basic Aid”, the District is not typically impacted significantly by State budget proposals, but the LCFF calculations and the LCAP are still required even though there is no additional funding provided by the State. It is also important to remember that over the past several years of State budget cuts, Basic Aid Districts were impacted by “fair-share” budget reductions from the State through the reduction and/or elimination of various State categorical programs. These fair-share reductions resulted in the loss of revenues of \$1.3 million annually and are not restored by the LCFF even though these reductions were initially implemented as one-time. Fortunately, the Marin County housing market is recovering with the June 2<sup>nd</sup> tax estimates from

the County Tax Assessors Office estimating increases of approximately 5.3% for 2017-18. The Marin County Office of Education (MCOE) has requested that our projections are based on a 5% growth in property taxes.

While this is welcome news, the level of growth in student population continues to increase creating the need for additional teachers as well as other costs associated with educating more students. That combined with the costs associated with significant STRS rate increases, the ongoing implementation of CCSS and developing actions to address the needs of our target “at-risk” population of students, is created fiscal challenges. Many of the expenditures included in the budget were identified during the LCAP process and needs assessment and were based on community input. Many of these expenditure also help to ensure that the District can meet the proportionality requirements by demonstrating that the level of increased or improved services for EL/Low Income students/foster youth is proportionate to the supplemental & concentration (S/C) grant funding. The increase in S/C funding the HSD is expected to spend on our target population is \$246,599.

**LCFF Gap Funding and Cost-of-Living-Adjustment (COLA):**

LCFF Funding for non-basic aid districts provided an increase of \$1.4 billion state-wide (up from \$661 million in January), which would bring the average district to 97% of target. This provides funding enough to increase the gap percentage to approximately 44% (up from 24% at second interim and down from 73% at first interim.)



Further, the Legislative Analyst Office estimates that the increase in the cost-of-living adjustment from 1.48% estimated in January to the statutory level of 1.56% established in the May Revision costs an additional \$73 million. Illustrated below is a comparison of the gap funding percentages, and COLA percentages between the 2016-17 enacted state budget and the Governor’s 2017-18 May Revision proposal.

	2015-	2016-	2017-	2018-
<b>LCFF Gap Funding % – Enacted (June 2016)</b>	52.56%	54.18%	72.99%	40.36%
<b>LCFF Gap Funding % – Proposed (January 2017)</b>	52.56%	55.03%	23.67%	43.85%
<b>LCFF Gap Funding % – Revised (May 2017)</b>	53.08%	49.08%	43.97%	71.53%
<b>Annual COLA – Enacted (June 2016)</b>	1.02%	0.00%	1.11%	2.42%

<b>Annual COLA – Proposed (January 2017)</b>	1.02%	0.00%	1.48%	2.40%
<b>Annual COLA – Revised (May 2017)</b>	1.02%	0.00%	1.56%	2.15%

**Supplemental and Concentration Grants:** Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by LEA's unduplicated count of pupils who are eligible for free and reduced price meals, and/or who are classified as English Learners, or as Foster Youth.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education and is subject to audit under the state audit guidelines.

**Local Control Accountability Plans:** Effective 2013-14, the LCFF relies on the use of accountability plans in shifting control of LEA budgets from the state to the local level. Therefore, school districts and county offices of education (COEs) are required to adopt a Local Control and Accountability Plan (LCAP) using a template adopted by the State Board of Education (SBE).

It is required that the LCAP be effective for three years (updated annually), and include annual goals for pupils (including each subgroup of pupils) to be achieved for state and local priorities, as well as, identify the specific actions the school district, or COE, will take during each year of the plan to achieve specified goals.

Prior to adopting or updating the LCAP, a district must provide the public and parent advisory committees (includes EL parent advisory committees) an opportunity to review and comment on the proposed LCAP. In addition, a district must hold at least one public hearing to solicit public comments regarding the LCAP, and must adopt the LCAP at a subsequent public meeting. Further, the LCAP must be adopted before the budget is adopted.

The May Revision includes the California Assessment of Student Performance and Progress mandate to be included in the mandate block grant; however, funding amounts are proposed to remain the same despite the inclusion of this mandate.

**Routine Restricted Maintenance Account:**

Due to the passage of Proposition 51, any local educational agency that applies for state bond funds and receives a Proposition 51 apportionment by the State Allocation Board (SAB) would be subject to conditions set forth by the bond measure. The Proposition 51 ballot initiative contained language that the School Facility Program (SFP) is administered as it existed on January 1, 2015 that includes the provision of contributing the full three percent of General Fund expenditures into the routine restricted maintenance account (RRMA). This requirement, however, does not apply to projects funded by Propositions 1A, 47, and 55 as those bond measures did not contain similar language. Therefore, districts would either be required to contribute the three percent if participating in Proposition 51 (timing of contribution yet to be determined), or continue to follow the guidance of AB 104 and gradually increase their contributions as follows:

- 2016-17: The minimum contribution shall be the lesser of 2014-15 contributions or three percent of total General Fund expenditures
- 2017-18 to 2019-20: The greater of the following:
  - the lesser of 2014-15 contributions or 3% of total General Fund expenditures, OR

2% of the total General Fund expenditures for that year

- 2020-21: 3% of General Fund expenditures

**Reserves:**

**District Reserve Requirements (Senate Bill 858):** The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all of the following conditions are met:

- The Proposition 98 maintenance factor must be fully repaid
- Proposition 98 must be funded based on Test 1
- Proposition 98 provides sufficient funds to support enrollment growth and the statutory COLA
- A deposit must be made into the Proposition 98 reserve when capital gains revenues exceed 8% of General Fund revenues

Currently, the cap is not expected to be in effect for fiscal year 2017-18 since Proposition 98 funding is expected to be based on Test 3 instead of Test 1.

Senate Bill (SB) 858 also requires that school districts, starting with the 2015-16 adopted budgets, must add new procedures to the public hearing. The new required procedure consists of providing the following disclosures at the public hearing beginning with the 2015-16 budget adoption:

- The minimum reserve level required in each year
- The amount of assigned and unassigned ending fund balance that exceeds the minimum in each year
- Reasons for the reserve being greater than the minimum

On January 21, 2015, the Legislative Analyst's Office (LAO) released a report regarding Senate Bill 858, which illustrated the rationale behind school district reserve levels, the benefits of prudent reserves, and the risks of reduced reserves. The report details five main reasons that school districts maintain adequate reserves:

- Managing cash flow
- Mitigating volatility in funding or expenditures
- Saving for larger purchases
- Addressing unexpected costs
- Reducing costs of borrowing

Further, the LAO described specific risks to school districts that lower their reserves in accordance with the SB 858 cap, including:

- The cap would allow most districts to maintain only a few weeks of payroll
- Emergency facility repairs and other unexpected costs would place districts with low reserves in a precarious position
- Districts with reserves below the caps have been about twice as likely to be flagged for fiscal intervention
- Districts with lower reserves could have their credit ratings reduced, increasing the cost of borrowing money

The experience of the most recent recession has clearly demonstrated the minimum levels are insufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for many districts.

**2017-18 San Rafael High School District Primary Budget Components**

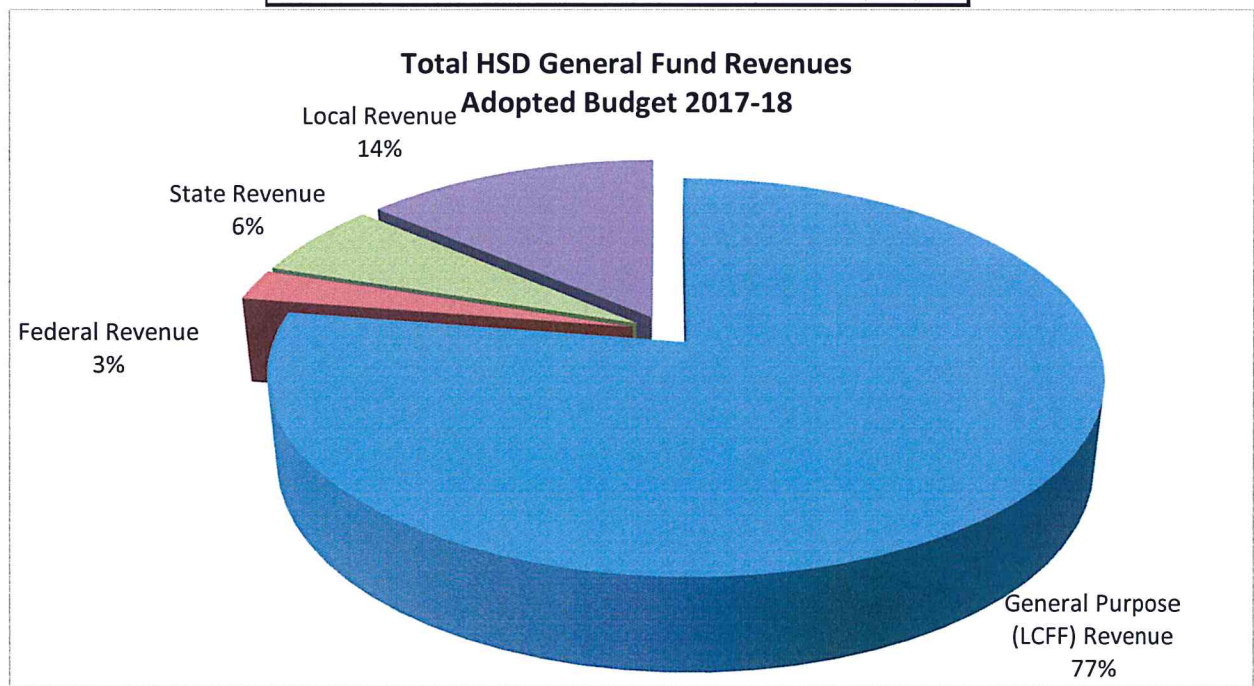
- ❖ Estimated property taxes are \$ \$25,557,448

- ❖ Enrollment is estimated in 2017-18 at 2,705, an increase of 162; estimated enrollment for 2018-19 is 2,725 and for 2019-20 it is 2,710.
- ❖ The District projects 3% growth in parcel taxes and expects to receive \$2,839,000
- ❖ The District’s estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 50.16% for the HSD.
- ❖ Lottery revenue is estimated to be \$144 per ADA for unrestricted purposes and \$45 per ADA for restricted purposes
- ❖ Mandated Cost Block Grant is \$28 for K-8 ADA and \$56 for 9-12 ADA.
- ❖ One-time Mandated Cost reimbursement is \$145 per ADA or \$348,000 in 2017-18
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

**General Fund Unrestricted Revenue Components**

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	AMOUNT
General Purpose (LCFF) Revenue	\$26,079,661
Federal Revenue	\$862,361
State Revenue	\$2,095,766
Local Revenue	\$4,604,781
<b>TOTAL</b>	<b>\$33,642,569</b>



**Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the state’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

The creation of the EPA by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into a State account called the Education Protection Account (EPA). The District will receive funds from the

EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2017-18. The amounts will be revised throughout the year based on information received from the state.

<b>Education Protection Account (EPA)</b>	
<b>Fiscal Year Ending June 30, 2017</b>	
<b>Beginning Fund Balance</b>	<b>\$ 76,002</b>
<b>Actual EPA Revenues:</b>	
Estimated EPA Funds	\$ 484,054
<b>Total</b>	<b>\$ 560,056</b>
<b>Actual EPA Expenditures:</b>	
Certificated Instructional Salaries	\$ 362,053
Certificated Benefits	\$ 105,381
<b>Total</b>	<b>\$ 467,434</b>
<b>Projected Balance</b>	<b>\$ 92,622.00</b>

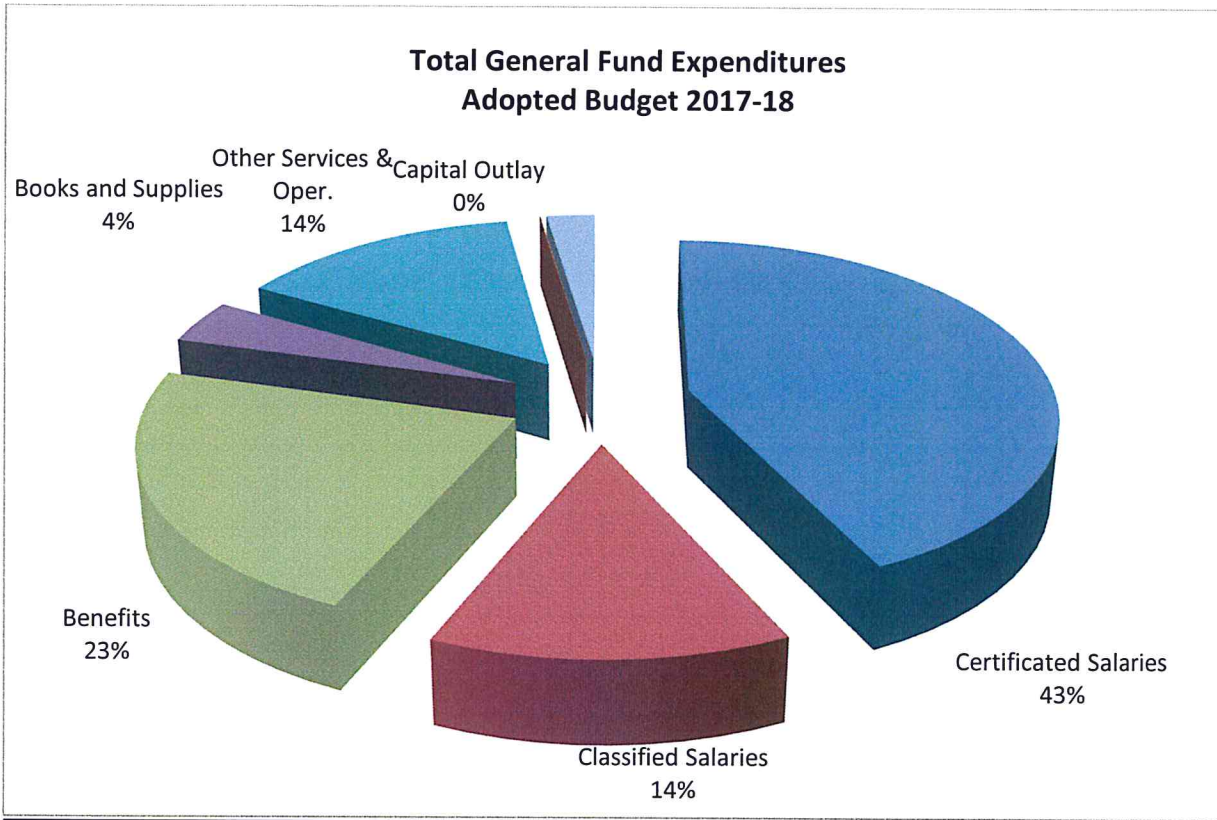
Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

#### **Operating Expenditure Components**

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise of approximately 87% of the District's unrestricted budget, and approximately 80% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	COMBINED
Certificated Salaries	\$ 11,446,337	\$15,390,989
Classified Salaries	\$ 3,254,726	\$4,822,396
Benefits	\$ 5,127,790	\$8,165,260
Books and Supplies	\$ 874,743	\$1,436,740
Other Services & Oper.	\$ 2,061,462	\$5,154,537
Capital Outlay	\$ -	\$7,929
Other Outgo/Transfer	\$ 33,082	\$873,419
<b>TOTAL</b>	<b>\$ 22,798,140</b>	<b>\$35,851,270</b>

Following is a graphical representation of expenditures by percentage:



#### **Unrestricted General Fund Summary**

The District's 2017-18 unrestricted General Fund projects a total operating deficit of \$2,178,654 million resulting in an estimated ending fund balance of \$2,787,922 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$5,600; restricted \$448,053; 3.2% Board designated reserve for 3 year fiscal solvency to address multi-year deficit spending - \$1,146,107; state required 3% reserve for economic uncertainty - \$1,072,422; Assigned and unassigned balances to address uncertainties regarding special education costs, potential residential placements, ongoing deficit spending in 2019-20, COLA for utilities and other services & software \$1,709,900.

#### **Cash Flow**

The SRHSD is funded primarily on property taxes with 77% of all unrestricted funding being received in December and April. However, the District's major disbursements are made between August through June. Based on our cash flow statements, the District will need to take advantage of the County of Marin Tax Anticipation Note and temporarily borrow in October and November of 2017. Federal and State aid apportionment payments will be based upon each LEA's regular payment schedule throughout the year.

#### **Fund Summaries**

Illustrated below is a summary of each Fund's fund balance and corresponding change.



All Funds of the District				
Fund Number and Description		Fund Balance July 1, 2016	Current Year Activity	Fund Balance June 30, 2017
01	General Fund	\$8,312,843	(\$2,972,023)	\$5,340,820
11	Adult Ed	\$11,103		\$11,103
13	Cafeteria	\$71,411	(\$13,422)	\$57,989
14	Deferred Maintenance Fund	\$265,312	\$126,247	\$391,559
20	Special Reserve for Other Than Capital Outlay	\$2,003,522	\$2,500	\$2,006,022
21	Bond	\$34,917,311	(\$6,465,948)	\$28,451,363
25	Capital Facilities	\$120,346	(\$24,800)	\$95,546
40	Special Reserve for Capital Outlay	\$1,485,048	\$108,647	\$1,593,695
51	Bond Interest Redemption	\$6,434,651		\$6,434,651
Total		\$53,621,547	-\$9,238,799	\$44,382,748

### Multiyear Projection

#### **General Planning Factors:**

Based on historical experience, the District projects a stable 5% growth rate for property tax revenues and 3% voter approved growth for parcel tax revenues in the current and subsequent fiscal years. Illustrated below are also the latest factors released by the Department of Finance (DOF) that Districts are expected to utilize as planning factors. There is also a comparison of the estimated COLA and gap funding factors for DOF and School Services of California (SSC).

Planning Factor	Fiscal Year			
	2016-17	2017-18	2018-19	2019-20
<b>Total Property Taxes (Est. on 5% Secure Tax Growth)</b>	\$24.3M	\$25.5M	\$26.8M	\$28.2M
<b>COLA (DOF &amp; SSC)</b>	0.00%	1.56%	2.15%	2.35%
<b>LCFF Gap Funding Percentage (SSC)</b>	55.03%	43.97%	39.03%	41.51%
<b>LCFF Gap Funding Percentage (DOF)</b>	55.03%	43.97%	71.53%	73.51%
<b>STRS Employer Rates</b>	12.58%	14.43%	16.28%	18.13%
<b>PERS Employer Rates (PERS Board / Actuary)</b>	13.888%	15.531%	18.10%	20.80%
<b>Lottery – unrestricted per ADA</b>	\$144	\$144	\$144	\$144
<b>Lottery – Prop. 20 per ADA*</b>	\$45	\$45	\$45	\$45
<b>Mandated Cost per ADA / One Time Allocations (DOF)</b>	\$214	\$145*	\$0	\$0
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$28	\$28	\$28	\$28
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$56	\$56	\$56	\$56
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$14	\$14	\$14	\$14
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$42	\$42	\$42	\$42
<b>Routine Restricted Maintenance Account</b> * Percentage of total general fund expenditures  (Note: Due to the November 2016 facility bond proposition passing, the RRMA requirement may revert to 3% for applicable LEAs. Please refer to description noted above.)	Lesser of: 3%* or 2014-15 Amount	Greater of: Lesser of 3%* / 2014-15 Amount or 2%*	Greater of: Lesser of 3%* / 2014-15 Amount or 2%*	Greater of: Lesser of 3%* / 2014-15 Amount or 2%*

**\* Funding approved by Governor 6/15/2017, not a component of the May Budget Revision.**

**Revenue Assumptions:**

The changes to general purpose revenues are primarily due to estimated changes in property tax revenues based on a 5% growth rate. EPA State funding is projected to remain unchanged. The original District of Choice (DOC) legislation was scheduled to sunset on 6/30/17 and provide 70% funding for current DOC students enrolled as of 6/30/17. These students would have been funded through 6/30/18. DOC was reauthorized with the 2017 Budget Adoption for five additional years. Based on this emergency legislation, MCOE notified SRHSD to reduce funding from 70% to 25% effective 7/1/2017. This new DOC funding formula is estimated to reduce revenues from \$284,000 to \$101,000 in 2017-18. The District will follow Board Policy for existing and future DOC Interdistrict student placement within SRHSD.

Unrestricted local revenue has been reduced by \$500,000 for insurance reimbursements for the SRHS flood damage. Other local revenue is not recognized until the funds or a grant letter has been received.

Per enrollment trends, the District anticipates year-to-year enrollment to increase in 2017-18 by 109 students, then level off and increase in 2018-19 by 20 and decrease in 2019-20 by 15. EPA and special education tax revenue is estimated to remain relatively constant. Federal revenue is expected to decrease by 22% for Title I in 2017-18 and funding for Title II to be eliminated in 2018-19. State revenue is expected to decrease from 2016-17 due to the loss of one-time mandate funds from \$215 to \$145 per ADA in 2017-18. The increase of contributions to restricted programs is primarily due to budgeting for restricted step & column increases, a 2.5% budget set-aside for potential salary increase (per CBA language) in 2017-18, as well as for expected STRS/PERS required pension increases. The District also adjusted its routine restricted maintenance contribution in order to contribute 3% of the General Fund budget.

**Expenditure Assumptions:**

Included in the current budget and subsequent years are increases in salaries for all employees of 1.5% for step & column and 2.5% COLA for 2017-18. This 2.5% budget set-aside for salaries has **not** been negotiated and agreed to by our bargaining units.

On December 21, 2016, the California Public Employees' Retirement System (CalPERS) Board took action to approve lowering what is known as the "discount rate" from 7.5% to 7.0% over three years beginning in 2018-19. This action effectively lowers what CalPERS projects will be the annual rate of return on its entire investment portfolio (i.e. investment return percentage). By reducing the current discount rate from 7.5% to 7.375% in 2018-19, 7.25% in 2019-20, and then 7.0% in 2020-21, the CalPERS Board will be scheduling higher employer contribution rates that will significantly exceed previous projected increases. Illustrated below are the actual rates through 2017-18 and projected rates through 2023-24.

CalPERS Rate Comparison								
Description	2016-17 Actual	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
Rates @ 16-17 1 <sup>st</sup> Interim	13.888%	15.50%	17.10%	18.60%	19.80%	19.80%	19.80%	19.80%
Rates @ 16-17 2 <sup>nd</sup> Interim	13.888%	15.80%	18.70%	21.60%	24.90%	26.40%	27.40%	28.20%
Rates @ 17-18 Proposed	13.888%	15.531% (Actual)	18.10%	20.80%	23.80%	25.20%	26.10%	26.80%

Assembly Bill 1469 (CalSTRS full-funding plan) increased the contribution rates that employers, employees and the State pay to support the California State Teachers’ Retirement System (CalSTRS). Similar to CalPERS, the CalSTRS Board lowered its assumed rate of return on its investment portfolio from 7.5% to 7.0% and adopted new demographic assumptions on February 10<sup>th</sup>. Under Assembly Bill (AB) 1469 both state and employer contribution rates may be increased by the CalSTRS Board in order to maintain the goal of reaching full funding of the retirement system by 2046.

Current law increases contribution rates to 19.1% beginning July 1, 2020. Further under Education Code Section 22950.5, CalSTRS will have the authority to increase or decrease the employer and state contribution rates. However, the rates may not be increased by more than one percent in a year and cannot exceed 12% overall until the remaining unfunded actuarial obligation is eliminated. In addition, new CalSTRS members (hired after January 1, 2013) are required to pay at least half of the normal cost of the DB program; thus, these members’ contributions will increase by 0.5% effective July 1, 2017.

Illustrated below are the statutory rates through 2020-21 and maximum rates from 2021-22 through 2023-24:

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5								
Description	2016-17 Actual	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
Statutory Rates	12.58%	14.43%	16.28%	18.13%	19.10%	20.10% (Max.)	21.10% (Max.)	22.10% (Max.)

Therefore, adjustments to benefits reflect the expected increases to employer pension costs.

Unrestricted supplies and operating expenditures, capital outlay and other outgo is estimated to remain relatively constant. Contributions to restricted programs are expected to increase for 2018-19 and 2019-20 due to additional pension costs for restricted programs that receive support from the unrestricted general fund.

**Estimated Ending Fund Balances:**

During 2018-19, the District projects the General Fund will deficit spend by \$1,184,193 in unrestricted and \$159,809 in restricted resulting in an ending General Fund balance of \$3,235,975. In order to maintain fiscal solvency, the budget includes a reduction of 4 certificated FTE and 1 classified FTE. The budget for books, supplies, services and other operating expenditures was reduced and no COLA was included.

During 2019-20, the District projects the General Fund will deficit spend by \$475,273 in unrestricted and \$288,243 in restricted for a total of \$763,516, resulting in an ending General Fund balance of approximately \$1,128,456. In order to maintain fiscal solvency, the budget includes a reduction of an additional 4 certificated FTE and .5 FTE specifically from the Central Services Office. The budget for books, supplies, services and other operating expenditures was reduced and no COLA was included.

Illustrated below are the components of the estimated ending General Fund balance:

Multi-Year Projection (Total GF)			
Description	2017-18 Budget	Projected 2018-19	Projected 2019-20
Total Revenues	33,642,569	34,816,080	36,243,468
Total Expenditures	35,817,414	36,230,082	37,076,985
Excess/(Deficiency)	(2,174,845)	(1,414,002)	(833,517)
Other Sources/Uses	70,000	70,000	70,000
<b>Net Increase/(Decrease)</b>	<b>(2,104,845)</b>	<b>(1,344,002)</b>	<b>(763,517)</b>
Add: Beginning Fund Balance	5,340,820	3,235,975	1,891,973
<b>Ending Fund Balance</b>	<b>3,235,975</b>	<b>1,891,973</b>	<b>1,128,456</b>

Note: State required 3% reserve in 2019-20 is \$1,112,310: FB above 3% reserve is **\$16,146**.

**Conclusion:**

After the state required 3% reserve is accounted for, the 2019-20 unassigned / unappropriated fund balance is estimated to be **\$16,146**. Because of this marginal fund balance, the district will need to scrutinize all expenditures over the current and subsequent years. To address this multi-year deficit spending, the District Budget Advisory Committee will meet to provide guidance and support in order to maintain fiscal solvency while providing enhancements to the learning environment and working conditions of all students, employees and community stakeholders.

The projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent year.

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: San Rafael City Schools (Room 504)  
Date: June 22, 2017

Place: San Rafael City Schools  
Date: June 26, 2017  
Time: 06:00 PM

Adoption Date: June 28, 2017

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

Contact person for additional information on the budget reports:

Name: Doug Marquand Telephone: 415-492-3533

Title: Assistant Superintendent Business Services E-mail: dmarquand@srcs.org

### Criteria and Standards Review Summary

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:		<b>Jun 26, 2017</b>
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

(  ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Marin School Insurance Authority - Bickmore Risk Services 916-244-1154  
1750 Creekside Oaks Drive, Suite 200, Sacramento CA 95833

(  ) 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 28, 2017

For additional information on this certification, please contact:

Name: Douglas Marquand

Title: Assistant Superintendent, Business Services

Telephone: 415-492-3533

E-mail: dmarquand@srcs.org

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July 1 Budget  
2017-18 Budget  
Technical Review Checks

San Rafael City High

Marin County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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July 1 Budget  
2016-17 Estimated Actuals  
Technical Review Checks

San Rafael City High

Marin County

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

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### IMPORT CHECKS

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

ACCOUNT

<u>FD - RS - PY - GO - FN - OB</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01-3550-0-0000-0000-9791	3550	9791	620.59

Explanation:Will write off amount due to accounting error.

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

## SUPPLEMENTAL CHECKS

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

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

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

## EXPORT CHECKS

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

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

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

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

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

Checks Completed.

**San Rafael HSD**  
**Adopted Budget 2017 - 2018**  
**General Fund**

Description	General Fund		
	Unrestricted	Restricted	Total
<b>REVENUES</b>			
Total General Purpose	26,079,661	-	26,079,661
Federal Revenues	-	862,361	862,361
Other State Revenues	511,067	1,584,699	2,095,766
Other Local Revenues	356,908	4,247,873	4,604,781
<b>TOTAL - REVENUES</b>	<b>26,947,636</b>	<b>6,694,933</b>	<b>33,642,569</b>
<b>EXPENDITURES</b>			
Certificated Salaries	11,446,337	3,944,652	15,390,989
Classified Salaries	3,254,726	1,567,670	4,822,396
Employee Benefits (All)	5,127,790	3,037,470	8,165,260
Books & Supplies	874,743	561,997	1,436,740
Other Operating Expenses (Services)	2,061,462	3,093,075	5,154,537
Capital Outlay	-	7,929	7,929
Other Outgo	33,082	840,337	873,419
Direct Support/Indirect Costs	(331,926)	298,070	(33,856)
<b>TOTAL - EXPENDITURES</b>	<b>22,466,214</b>	<b>13,351,200</b>	<b>35,817,414</b>
<b>EXCESS (DEFICIENCY)</b>	<b>4,481,422</b>	<b>(6,656,267)</b>	<b>(2,174,845)</b>
<b>OTHER SOURCES/USES</b>			
Transfers In	-	-	-
Transfers (Out)	-	-	-
Net Other Sources (Uses)	70,000	-	70,000
Contributions (to Restricted Programs)	(6,730,076)	6,730,076	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(6,660,076)</b>	<b>6,730,076</b>	<b>70,000</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(2,178,654)</b>	<b>73,809</b>	<b>(2,104,845)</b>
<b>FUND BALANCE</b>			
Beginning Fund Balance	4,966,576	374,244	5,340,820
<b>Ending Balance, June 30</b>	<b>2,787,922</b>	<b>448,053</b>	<b>3,235,975</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	24,929,127.00	0.00	24,929,127.00	26,079,661.00	0.00	26,079,661.00	4.6%
2) Federal Revenue		8100-8299	0.00	1,252,062.00	1,252,062.00	0.00	862,361.00	862,361.00	-31.1%
3) Other State Revenue		8300-8599	983,159.00	1,818,403.00	2,801,562.00	511,067.00	1,584,699.00	2,095,766.00	-25.2%
4) Other Local Revenue		8600-8799	1,293,801.00	4,555,195.00	5,848,996.00	356,908.00	4,247,873.00	4,604,781.00	-21.3%
5) TOTAL, REVENUES			27,206,087.00	7,625,660.00	34,831,747.00	26,947,636.00	6,694,933.00	33,642,569.00	-3.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	11,148,812.00	4,136,160.00	15,284,972.00	11,446,337.00	3,944,652.00	15,390,989.00	0.7%
2) Classified Salaries		2000-2999	3,016,695.00	1,655,821.00	4,672,516.00	3,254,726.00	1,567,670.00	4,822,396.00	3.2%
3) Employee Benefits		3000-3999	4,765,975.00	3,137,682.00	7,903,657.00	5,127,790.00	3,037,470.00	8,165,260.00	3.3%
4) Books and Supplies		4000-4999	1,277,792.00	1,169,731.00	2,447,523.00	874,743.00	561,997.00	1,436,740.00	-41.3%
5) Services and Other Operating Expenditures		5000-5999	2,666,461.00	3,522,398.00	6,188,859.00	2,061,462.00	3,093,075.00	5,154,537.00	-16.7%
6) Capital Outlay		6000-6999	587,100.00	97,653.00	684,753.00	0.00	7,929.00	7,929.00	-98.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	33,082.00	688,933.00	722,015.00	33,082.00	840,337.00	873,419.00	21.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(165,358.00)	134,833.00	(30,525.00)	(331,926.00)	298,070.00	(33,856.00)	10.9%
9) TOTAL, EXPENDITURES			23,330,559.00	14,543,211.00	37,873,770.00	22,466,214.00	13,351,200.00	35,817,414.00	-5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			3,875,528.00	(6,917,551.00)	(3,042,023.00)	4,481,422.00	(6,656,267.00)	(2,174,845.00)	-28.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	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	(5,941,178.00)	5,941,178.00	0.00	(6,730,076.00)	6,730,076.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,871,178.00)	5,941,178.00	70,000.00	(6,660,076.00)	6,730,076.00	70,000.00	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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,995,650.00)	(976,373.00)	(2,972,023.00)	(2,178,654.00)	73,809.00	(2,104,845.00)	-29.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,962,226.19	1,350,616.37	8,312,842.56	4,966,576.19	374,243.37	5,340,819.56	-35.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,962,226.19	1,350,616.37	8,312,842.56	4,966,576.19	374,243.37	5,340,819.56	-35.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,962,226.19	1,350,616.37	8,312,842.56	4,966,576.19	374,243.37	5,340,819.56	-35.8%
2) Ending Balance, June 30 (E + F1e)			4,966,576.19	374,243.37	5,340,819.56	2,787,922.19	448,052.37	3,235,974.56	-39.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,600.00	0.00	5,600.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	374,243.97	374,243.97	0.00	448,052.97	448,052.97	19.7%
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	3,257,470.32	0.00	3,257,470.32	1,146,107.32	0.00	1,146,107.32	-64.8%
3 Year Fiscal Solvency	0000	9780				1,146,107.32		1,146,107.32	
3 Year Fiscal Solvency	0000	9780	3,257,470.32		3,257,470.32				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,134,113.00	0.00	1,134,113.00	1,072,422.00	0.00	1,072,422.00	-5.4%
Unassigned/Unappropriated Amount		9790	569,392.87	(0.60)	569,392.27	569,392.87	(0.60)	569,392.27	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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	11,944,553.36	(4,369,073.05)	7,575,480.31				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	11,270.31	0.00	11,270.31				
c) in Revolving Fund		9130	5,600.00	0.00	5,600.00				
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	3,488.93	9,035.99	12,524.92				
4) Due from Grantor Government		9290	0.00	152,339.00	152,339.00				
5) Due from Other Funds		9310	125,000.00	0.00	125,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			12,089,912.60	(4,207,698.06)	7,882,214.54				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,166,640.02	67.74	1,166,707.76				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,166,640.02	67.74	1,166,707.76				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			10,923,272.58	(4,207,765.80)	6,715,506.78				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	370,000.00	0.00	370,000.00	284,365.00	0.00	284,365.00	-23.1%
Education Protection Account State Aid - Current Year		8012	484,054.00	0.00	484,054.00	491,600.00	0.00	491,600.00	1.6%
State Aid - Prior Years		8019	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	120,559.00	0.00	120,559.00	121,776.00	0.00	121,776.00	1.0%
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	23,436,275.00	0.00	23,436,275.00	24,556,474.00	0.00	24,556,474.00	4.8%
Unsecured Roll Taxes		8042	452,077.00	0.00	452,077.00	475,870.00	0.00	475,870.00	5.3%
Prior Years' Taxes		8043	16,193.00	0.00	16,193.00	18,053.00	0.00	18,053.00	11.5%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	207,779.00	0.00	207,779.00	206,315.00	0.00	206,315.00	-0.7%
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	4,380.00	0.00	4,380.00	4,380.00	0.00	4,380.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(2,190.00)	0.00	(2,190.00)	(2,190.00)	0.00	(2,190.00)	0.0%
<b>Subtotal, LCFF Sources</b>			<b>25,099,127.00</b>	<b>0.00</b>	<b>25,099,127.00</b>	<b>26,156,643.00</b>	<b>0.00</b>	<b>26,156,643.00</b>	<b>4.2%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(170,000.00)		(170,000.00)	(76,982.00)		(76,982.00)	-54.7%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	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%
<b>TOTAL, LCFF SOURCES</b>			<b>24,929,127.00</b>	<b>0.00</b>	<b>24,929,127.00</b>	<b>26,079,661.00</b>	<b>0.00</b>	<b>26,079,661.00</b>	<b>4.6%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	440,229.00	440,229.00	0.00	461,431.00	461,431.00	4.8%
Special Education Discretionary Grants		8182	0.00	38,587.00	38,587.00	0.00	28,905.00	28,905.00	-25.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	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	6,000.00	6,000.00	0.00	6,000.00	6,000.00	0.0%
Title I, Part A, Basic	3010	8290		415,067.00	415,067.00		195,242.00	195,242.00	-53.0%
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		118,747.00	118,747.00		0.00	0.00	-100.0%
Title III, Part A, Immigrant Education Program	4201	8290		38,803.00	38,803.00		19,789.00	19,789.00	-49.0%

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		53,006.00	53,006.00		38,655.00	38,655.00	-27.1%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		51,300.00	51,300.00		42,339.00	42,339.00	-17.5%
All Other Federal Revenue	All Other	8290	0.00	90,323.00	90,323.00	0.00	70,000.00	70,000.00	-22.5%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	1,252,062.00	1,252,062.00	0.00	862,361.00	862,361.00	-31.1%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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	628,444.00	0.00	628,444.00	132,552.00	0.00	132,552.00	-78.9%
Lottery - Unrestricted and Instructional Materials		8560	351,680.00	117,499.00	469,179.00	375,480.00	124,525.00	500,005.00	6.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		175,000.00	175,000.00		175,000.00	175,000.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,035.00	1,525,904.00	1,528,939.00	3,035.00	1,285,174.00	1,288,209.00	-15.7%
<b>TOTAL, OTHER STATE REVENUE</b>			983,159.00	1,818,403.00	2,801,562.00	511,067.00	1,584,699.00	2,095,766.00	-25.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	2,925,000.00	2,925,000.00	0.00	2,838,640.00	2,838,640.00	-3.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	179,000.00	0.00	179,000.00	179,000.00	0.00	179,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	2,190.00	0.00	2,190.00	2,190.00	0.00	2,190.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,091,611.00	411,843.00	1,503,454.00	154,718.00	222,877.00	377,595.00	-74.9%
Tuition		8710	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,218,352.00	1,218,352.00		1,186,356.00	1,186,356.00	-2.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,293,801.00</b>	<b>4,555,195.00</b>	<b>5,848,996.00</b>	<b>356,908.00</b>	<b>4,247,873.00</b>	<b>4,604,781.00</b>	<b>-21.3%</b>
<b>TOTAL, REVENUES</b>			<b>27,206,087.00</b>	<b>7,625,660.00</b>	<b>34,831,747.00</b>	<b>26,947,636.00</b>	<b>6,694,933.00</b>	<b>33,642,569.00</b>	<b>-3.4%</b>



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	9,451,204.00	2,958,409.00	12,409,613.00	9,453,509.00	3,094,377.00	12,547,886.00	1.1%
Certificated Pupil Support Salaries		1200	96,836.00	842,518.00	939,354.00	448,536.00	625,489.00	1,074,025.00	14.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,510,089.00	253,381.00	1,763,470.00	1,467,338.00	224,786.00	1,692,124.00	-4.0%
Other Certificated Salaries		1900	90,683.00	81,852.00	172,535.00	76,954.00	0.00	76,954.00	-55.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>11,148,812.00</b>	<b>4,136,160.00</b>	<b>15,284,972.00</b>	<b>11,446,337.00</b>	<b>3,944,652.00</b>	<b>15,390,989.00</b>	<b>0.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	140,500.00	453,946.00	594,446.00	140,000.00	483,133.00	623,133.00	4.8%
Classified Support Salaries		2200	1,051,708.00	647,413.00	1,699,121.00	1,171,924.00	650,735.00	1,822,659.00	7.3%
Classified Supervisors' and Administrators' Salaries		2300	357,884.00	285,287.00	643,171.00	426,755.00	207,321.00	634,076.00	-1.4%
Clerical, Technical and Office Salaries		2400	1,386,226.00	113,322.00	1,499,548.00	1,450,131.00	96,692.00	1,546,823.00	3.2%
Other Classified Salaries		2900	80,377.00	155,853.00	236,230.00	65,916.00	129,789.00	195,705.00	-17.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,016,695.00</b>	<b>1,655,821.00</b>	<b>4,672,516.00</b>	<b>3,254,726.00</b>	<b>1,567,670.00</b>	<b>4,822,396.00</b>	<b>3.2%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,373,011.00	1,768,600.00	3,141,611.00	1,624,514.00	1,769,148.00	3,393,662.00	8.0%
PERS		3201-3202	428,634.00	237,329.00	665,963.00	463,699.00	228,602.00	692,301.00	4.0%
OASDI/Medicare/Alternative		3301-3302	412,079.00	203,770.00	615,849.00	428,144.00	180,904.00	609,048.00	-1.1%
Health and Welfare Benefits		3401-3402	1,934,283.00	772,760.00	2,707,043.00	1,969,869.00	720,382.00	2,690,251.00	-0.6%
Unemployment Insurance		3501-3502	7,143.00	3,387.00	10,530.00	7,615.00	3,028.00	10,643.00	1.1%
Workers' Compensation		3601-3602	283,660.00	129,268.00	412,928.00	303,184.00	116,438.00	419,622.00	1.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	209,012.00	0.00	209,012.00	209,012.00	0.00	209,012.00	0.0%
Other Employee Benefits		3901-3902	118,153.00	22,568.00	140,721.00	121,753.00	18,968.00	140,721.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,765,975.00</b>	<b>3,137,682.00</b>	<b>7,903,657.00</b>	<b>5,127,790.00</b>	<b>3,037,470.00</b>	<b>8,165,260.00</b>	<b>3.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	253,114.00	101,575.00	354,689.00	35,287.00	124,525.00	159,812.00	-54.9%
Books and Other Reference Materials		4200	7,930.00	16,865.00	24,795.00	7,740.00	11,078.00	18,818.00	-24.1%
Materials and Supplies		4300	776,894.00	813,724.00	1,590,618.00	752,692.00	274,456.00	1,027,148.00	-35.4%
Noncapitalized Equipment		4400	239,854.00	237,567.00	477,421.00	79,024.00	151,938.00	230,962.00	-51.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,277,792.00</b>	<b>1,169,731.00</b>	<b>2,447,523.00</b>	<b>874,743.00</b>	<b>561,997.00</b>	<b>1,436,740.00</b>	<b>-41.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	853,303.00	853,303.00	0.00	859,297.00	859,297.00	0.7%
Travel and Conferences		5200	108,537.00	53,065.00	161,602.00	73,367.00	15,288.00	88,655.00	-45.1%
Dues and Memberships		5300	34,486.00	1,279.00	35,765.00	32,545.00	0.00	32,545.00	-9.0%
Insurance		5400 - 5450	248,286.00	0.00	248,286.00	4,000.00	0.00	4,000.00	-98.4%
Operations and Housekeeping Services		5500	944,624.00	0.00	944,624.00	958,300.00	0.00	958,300.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	203,994.00	101,025.00	305,019.00	163,330.00	93,400.00	256,730.00	-15.8%
Transfers of Direct Costs		5710	(230.00)	230.00	0.00	(230.00)	230.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(200.00)	0.00	(200.00)	(100.00)	0.00	(100.00)	-50.0%
Professional/Consulting Services and Operating Expenditures		5800	898,689.00	2,503,276.00	3,401,965.00	628,363.00	2,114,660.00	2,743,023.00	-19.4%
Communications		5900	228,275.00	10,220.00	238,495.00	201,887.00	10,200.00	212,087.00	-11.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,666,461.00</b>	<b>3,522,398.00</b>	<b>6,188,859.00</b>	<b>2,061,462.00</b>	<b>3,093,075.00</b>	<b>5,154,537.00</b>	<b>-16.7%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	529,000.00	89,724.00	618,724.00	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	20,100.00	7,929.00	28,029.00	0.00	7,929.00	7,929.00	-71.7%
Equipment Replacement		6500	38,000.00	0.00	38,000.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>587,100.00</b>	<b>97,653.00</b>	<b>684,753.00</b>	<b>0.00</b>	<b>7,929.00</b>	<b>7,929.00</b>	<b>-98.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,000.00	0.00	8,000.00	8,000.00	0.00	8,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	25,082.00	649,952.00	675,034.00	25,082.00	801,356.00	826,438.00	22.4%
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	6,000.00	6,000.00	0.00	6,000.00	6,000.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	809.00	809.00	0.00	809.00	809.00	0.0%
Other Debt Service - Principal		7439	0.00	32,172.00	32,172.00	0.00	32,172.00	32,172.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>33,082.00</b>	<b>688,933.00</b>	<b>722,015.00</b>	<b>33,082.00</b>	<b>840,337.00</b>	<b>873,419.00</b>	<b>21.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(134,833.00)	134,833.00	0.00	(298,070.00)	298,070.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(30,525.00)	0.00	(30,525.00)	(33,856.00)	0.00	(33,856.00)	10.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(165,358.00)</b>	<b>134,833.00</b>	<b>(30,525.00)</b>	<b>(331,926.00)</b>	<b>298,070.00</b>	<b>(33,856.00)</b>	<b>10.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>23,330,559.00</b>	<b>14,543,211.00</b>	<b>37,873,770.00</b>	<b>22,466,214.00</b>	<b>13,351,200.00</b>	<b>35,817,414.00</b>	<b>-5.4%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>70,000.00</b>	<b>0.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>70,000.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(5,941,178.00)	5,941,178.00	0.00	(6,730,076.00)	6,730,076.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(5,941,178.00)</b>	<b>5,941,178.00</b>	<b>0.00</b>	<b>(6,730,076.00)</b>	<b>6,730,076.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(5,871,178.00)</b>	<b>5,941,178.00</b>	<b>70,000.00</b>	<b>(6,660,076.00)</b>	<b>6,730,076.00</b>	<b>70,000.00</b>	<b>0.0%</b>

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	24,929,127.00	0.00	24,929,127.00	26,079,661.00	0.00	26,079,661.00	4.6%
2) Federal Revenue		8100-8299	0.00	1,252,062.00	1,252,062.00	0.00	862,361.00	862,361.00	-31.1%
3) Other State Revenue		8300-8599	983,159.00	1,818,403.00	2,801,562.00	511,067.00	1,584,699.00	2,095,766.00	-25.2%
4) Other Local Revenue		8600-8799	1,293,801.00	4,555,195.00	5,848,996.00	356,908.00	4,247,873.00	4,604,781.00	-21.3%
5) TOTAL, REVENUES			27,206,067.00	7,625,660.00	34,831,747.00	26,947,636.00	6,694,933.00	33,642,569.00	-3.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		13,275,983.00	7,921,363.00	21,197,346.00	12,996,750.00	7,673,922.00	20,670,672.00	-2.5%
2) Instruction - Related Services	2000-2999		3,077,931.00	1,902,749.00	4,980,680.00	3,017,699.00	1,387,044.00	4,404,743.00	-11.6%
3) Pupil Services	3000-3999		596,893.00	2,348,496.00	2,945,389.00	960,503.00	1,983,344.00	2,943,847.00	-0.1%
4) Ancillary Services	4000-4999		548,452.00	47,380.00	595,832.00	480,060.00	32,478.00	512,538.00	-14.0%
5) Community Services	5000-5999		96,521.00	0.00	96,521.00	96,521.00	0.00	96,521.00	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		2,169,480.00	378,360.00	2,547,840.00	1,874,437.00	522,459.00	2,396,896.00	-5.9%
8) Plant Services	8000-8999		3,532,217.00	1,255,930.00	4,788,147.00	3,007,162.00	911,616.00	3,918,778.00	-18.2%
9) Other Outgo	9000-9999	Except 7600-7699	33,082.00	688,933.00	722,015.00	33,082.00	840,337.00	873,419.00	21.0%
10) TOTAL, EXPENDITURES			23,330,559.00	14,543,211.00	37,873,770.00	22,466,214.00	13,351,200.00	35,817,414.00	-5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,875,528.00	(6,917,551.00)	(3,042,023.00)	4,481,422.00	(6,656,267.00)	(2,174,845.00)	-28.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	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	(5,941,178.00)	5,941,178.00	0.00	(6,730,076.00)	6,730,076.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,871,178.00)	5,941,178.00	70,000.00	(6,660,076.00)	6,730,076.00	70,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,995,650.00)	(976,373.00)	(2,972,023.00)	(2,178,654.00)	73,809.00	(2,104,845.00)	-29.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,962,226.19	1,350,616.37	8,312,842.56	4,966,576.19	374,243.37	5,340,819.56	-35.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,962,226.19	1,350,616.37	8,312,842.56	4,966,576.19	374,243.37	5,340,819.56	-35.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,962,226.19	1,350,616.37	8,312,842.56	4,966,576.19	374,243.37	5,340,819.56	-35.8%
2) Ending Balance, June 30 (E + F1e)			4,966,576.19	374,243.37	5,340,819.56	2,787,922.19	448,052.37	3,235,974.56	-39.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,600.00	0.00	5,600.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	374,243.97	374,243.97	0.00	448,052.97	448,052.97	19.7%
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	3,257,470.32	0.00	3,257,470.32	1,146,107.32	0.00	1,146,107.32	-64.8%
3 Year Fiscal Solvency	0000	9780				1,146,107.32		1,146,107.32	
3 Year Fiscal Solvency	0000	9780	3,257,470.32		3,257,470.32				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,134,113.00	0.00	1,134,113.00	1,072,422.00	0.00	1,072,422.00	-5.4%
Unassigned/Unappropriated Amount		9790	569,392.87	(0.60)	569,392.27	569,392.87	(0.60)	569,392.27	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
6300	Lottery: Instructional Materials	16,798.06	16,798.06
6500	Special Education	143,828.53	143,828.53
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.10	85,107.10
9010	Other Restricted Local	213,617.28	202,319.28
<b>Total, Restricted Balance</b>		<b>374,243.97</b>	<b>448,052.97</b>

SRHSD 2016-17 Estimated Budget, 2017-18 Adopted Budget and Multi-Year Projections

Revenue	Estimated Actuals 2016-17		Changes from 16-17		Adopted Budget 2017-18		Projection 2018-19		Projection 2019-20	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
General Purpose	24,929,127	0	1,150,534	0	26,079,661	0	27,546,612	0	28,886,000	0
Federal Revenue	1,252,062	1,252,062	0	(389,701)	862,361	862,361	862,361	862,361	0	862,361
State Revenue	983,159	1,818,403	(472,092)	(233,704)	511,067	1,584,699	1,717,199	1,584,699	132,500	1,584,699
Local Revenue	1,293,801	4,555,195	(936,893)	(307,322)	356,908	4,247,873	4,604,781	4,333,000	356,908	4,421,000
<b>Total Revenue</b>	<b>27,206,087</b>	<b>7,625,660</b>	<b>(258,451)</b>	<b>(930,727)</b>	<b>26,947,636</b>	<b>6,694,933</b>	<b>34,815,080</b>	<b>6,780,060</b>	<b>29,375,408</b>	<b>6,868,060</b>
<b>Expenditures</b>										
Certificated Salaries	11,148,812	4,136,160	297,525	(191,508)	11,446,337	3,944,652	15,390,989	4,141,715	12,494,759	4,348,175
Classified Salaries	3,016,695	1,655,821	238,031	(88,151)	3,254,726	1,567,670	4,822,396	1,646,046	3,551,841	1,728,166
Benefits	4,765,975	3,137,682	361,815	(100,212)	5,127,790	3,037,470	8,165,260	3,150,700	5,433,000	3,154,300
Books and Supplies	1,277,792	1,169,731	(403,049)	(607,734)	874,743	561,997	1,436,740	561,997	880,000	561,997
Other Services & Oper. Expenses	2,666,461	3,522,398	(604,999)	(429,323)	2,061,462	3,093,075	5,154,537	3,093,075	1,900,000	3,117,329
Capital Outlay	587,100	97,653	(587,100)	(89,724)	0	7,929	7,929	7,929	0	7,929
Other Outgo 7xxx	33,082	688,933	0	151,404	33,082	840,337	873,419	840,337	33,082	840,337
Transfer of Indirect 73xx	(165,358)	134,833	(165,358)	163,237	(331,926)	298,070	(33,856)	298,070	(332,000)	298,070
<b>Other Adjustments</b>	<b>0</b>	<b>0</b>	<b>(864,345)</b>	<b>(1,192,011)</b>	<b>22,466,214</b>	<b>13,351,200</b>	<b>35,817,414</b>	<b>13,739,869</b>	<b>23,020,682</b>	<b>14,056,303</b>
<b>Total Expenditures</b>	<b>23,330,559</b>	<b>14,543,211</b>	<b>(864,345)</b>	<b>(1,192,011)</b>	<b>22,466,214</b>	<b>13,351,200</b>	<b>35,817,414</b>	<b>13,739,869</b>	<b>23,020,682</b>	<b>14,056,303</b>
Deficit/Surplus	3,875,528	(6,917,551)	605,894	261,284	4,481,422	(6,656,267)	(2,174,845)	(6,959,809)	6,354,726	(7,188,243)
Other Sources/(uses)	0	0	0	0	0	0	0	0	0	0
Transfers in/(out)	70,000	0	0	0	70,000	0	70,000	0	70,000	0
Contributions to Restricted	(5,941,178)	5,941,178	(788,898)	788,898	(6,730,076)	6,730,076	0	6,800,000	(6,900,000)	6,900,000
<b>Net increase (decrease) in Fund Balance</b>	<b>(1,995,650)</b>	<b>(976,373)</b>	<b>(183,004)</b>	<b>1,050,182</b>	<b>(2,178,654)</b>	<b>73,809</b>	<b>(2,104,845)</b>	<b>(1,184,193)</b>	<b>(475,274)</b>	<b>(288,243)</b>
Beginning Balance	6,962,226	1,350,617	4,966,576	374,244	4,966,576	374,244	5,340,820	448,053	1,603,729	288,244
<b>Ending Balance</b>	<b>4,966,576</b>	<b>374,244</b>	<b>2,787,922</b>	<b>448,053</b>	<b>2,787,922</b>	<b>448,053</b>	<b>1,891,973</b>	<b>1,128,455</b>	<b>1,128,455</b>	<b>1,128,455</b>
Revolving/Stores/Prepays	5,600	5,600	0	0	0	0	0	0	0	0
Reserve for Econ Uncertainty (3%)	1,134,113	1,134,113	1,072,422	1,072,422	1,072,422	1,072,422	1,086,902	1,086,902	1,112,310	1,112,310
3 Year Fiscal Solvency Reserve	3,257,470	3,257,470	1,146,107	1,146,107	1,146,107	1,146,107	0	0	0	0
Other Reserves (Cash Flow)	0	0	0	0	0	0	0	0	0	0
Restricted Programs	374,244	374,244	448,053	448,053	448,053	448,053	288,244	288,244	16,145	16,145
<b>Unappropriated Fund Balance</b>	<b>569,393</b>	<b>0</b>	<b>569,393</b>	<b>569,393</b>	<b>569,393</b>	<b>0</b>	<b>516,827</b>	<b>0</b>	<b>16,145</b>	<b>0</b>
<b>Unappropriated Percent</b>				<b>1.6%</b>			<b>1.4%</b>			<b>0.0%</b>

Notes:

1. Assessed values estimated to increase by 5% per year. LCFF funding to increase at a slower pace as district approaches Targeted level. District of Choice funding reduced from 70% to 25% per ADA with projected revenues being reduced for currently enrolled students through 19-20. Enrollment projected to increase in next year and then stabilize.
2. Reduce Title 1 by 22% and eliminate Title II. Reduced One-Time Mandated revenues from \$215/ADA in 16-17 to \$145/ADA in 17-18 Budget. Eliminated One-Time Mandated rev. in 2019-20.
3. Local Revenue: Parcel Tax projected to increase by 3% per year. Decrease revenue due to not budgeting local grants and donations until received.
4. Projections include step & column of 1.5% for cert. and class., increases to STRS & PERS, budget savings from staffing adjustments, 1% off salary increase not included in 2016-17 salaries, 2.5% projected increase for 2017-18 with ongoing costs for 2018-2020. No additional salary increases budgeted for 2018-19 or 2019-20.
5. Reduced books, supplies, services and operating expenditures in 17-18 based historical actuals, projected increases for special education NPS/NPA.
6. Variance from 16-17 to 17-18 due to SRHS water damage based on insurance funded set aside of \$500,000 and offsetting services and operational expenditures.
7. Use one-time Mandated Cost/Common Core Funding from 2017-18 at \$145/ADA to pay for existing staffing. For 2018-19 reduce total 5.5 FTE - 2 FTE for less DOC students, 1 FTE reduction at SRHS and TLHS, 1 FTE Classified, .5 FTE CSO . For 2019-20 reduce an additional 4 FTE to retain fiscal solvency.

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	26,079,661.00	5.62%	27,546,612.00	4.86%	28,886,001.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	511,067.00	-74.07%	132,500.00	0.00%	132,500.00
4. Other Local Revenues	8600-8799	356,908.00	0.00%	356,908.00	0.00%	356,908.00
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,730,076.00)	1.04%	(6,800,000.00)	1.47%	(6,900,000.00)
6. Total (Sum lines A1 thru A5c)		20,287,560.00	5.02%	21,306,020.00	5.82%	22,545,409.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,446,337.00		12,018,658.00
b. Step & Column Adjustment				171,700.00		178,500.00
c. Cost-of-Living Adjustment				286,158.00		297,601.00
d. Other Adjustments				114,463.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,446,337.00	5.00%	12,018,658.00	3.96%	12,494,759.00
2. Classified Salaries						
a. Base Salaries				3,254,726.00		3,417,473.00
b. Step & Column Adjustment				48,800.00		49,500.00
c. Cost-of-Living Adjustment				81,400.00		84,868.00
d. Other Adjustments				32,547.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,254,726.00	5.00%	3,417,473.00	3.93%	3,551,841.00
3. Employee Benefits	3000-3999	5,127,790.00	5.76%	5,423,000.00	0.18%	5,433,000.00
4. Books and Supplies	4000-4999	874,743.00	0.60%	880,000.00	0.00%	880,000.00
5. Services and Other Operating Expenditures	5000-5999	2,061,462.00	-7.83%	1,900,000.00	0.00%	1,900,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,082.00	0.00%	33,082.00	0.00%	33,082.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(331,926.00)	0.02%	(332,000.00)	0.00%	(332,000.00)
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)				(850,000.00)		(940,000.00)
11. Total (Sum lines B1 thru B10)		22,466,214.00	0.11%	22,490,213.00	2.36%	23,020,682.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,178,654.00)		(1,184,193.00)		(475,273.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,966,576.19		2,787,922.19		1,603,729.19
2. Ending Fund Balance (Sum lines C and D1)		2,787,922.19		1,603,729.19		1,128,456.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,146,107.32				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,072,422.00				
2. Unassigned/Unappropriated	9790	569,392.87		1,603,729.19		1,128,456.19
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,787,922.19		1,603,729.19		1,128,456.19



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)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,072,422.00		0.00		0.00
c. Unassigned/Unappropriated	9790	569,392.87		1,603,729.19		1,128,456.19
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>1,641,814.87</b>		<b>1,603,729.19</b>		<b>1,128,456.19</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<p>A.1. Property Taxes projected to increase annually by 5%. District of Choice funding reduced from 70% to 25% per ADA with projected revenue being reduced by \$183,000</p> <p>A.5.c - Contributions remain relatively flat due to anticipate potential savings from reduced NPA services due to filling vacant positions.</p> <p>B1.b and B.2.b - Step and Column increase at 1.5% per year</p> <p>B.1.c. and B.2.c. 2.5% projected increase for 2017-18 plus 2 additional years that is not included in B.1.a or B.2.a. The COLA included in B.1.c. and B.2.c for 19-20 was added to compensate for the ongoing 2.5% increase for 2017-18 and not an additional COLA increase for 2018-19 or 2019-20.</p> <p>B.2.e One time 1% off salary increase for all employees</p> <p>B.3. Increases for mandatory STRS/PERS employer contributions.</p> <p>B.5 Reduce Services and supplies approximately 5%</p> <p>B.10 Other Adjustments: One-time mandated claim funding not reflected in the 17-18 budget due to last minute authorization. This funding will be included in the next 17-18 budget report. Input into 18-19 to recognize estimated revenue at \$145/ADA or \$348,145 to pay for staffing.</p> <p>B.10: Reduce 2 FTE for District of Choice reduced students plus 1 FTE for SRHS and TLHS (4 FTE ongoing). Reduce 1 FTE Classified Position and .5 FTE from CSO.</p> <p>B.10 Reduce an additional 4 FTE in 2019-20 to retain fiscal solvency</p>						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	862,361.00	0.00%	862,361.00	0.00%	862,361.00
3. Other State Revenues	8300-8599	1,584,699.00	0.00%	1,584,699.00	0.00%	1,584,699.00
4. Other Local Revenues	8600-8799	4,247,873.00	2.00%	4,333,000.00	2.03%	4,421,000.00
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	6,730,076.00	1.04%	6,800,000.00	1.47%	6,900,000.00
6. Total (Sum lines A1 thru A5c)		13,425,009.00	1.15%	13,580,060.00	1.38%	13,768,060.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,944,652.00		4,141,715.00
b. Step & Column Adjustment				59,000.00		61,500.00
c. Cost-of-Living Adjustment				98,616.00		103,543.00
d. Other Adjustments				39,447.00		41,417.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,944,652.00	5.00%	4,141,715.00	4.98%	4,348,175.00
2. Classified Salaries						
a. Base Salaries				1,567,670.00		1,646,046.00
b. Step & Column Adjustment				23,500.00		23,900.00
c. Cost-of-Living Adjustment				39,200.00		41,760.00
d. Other Adjustments				15,676.00		16,460.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,567,670.00	5.00%	1,646,046.00	4.99%	1,728,166.00
3. Employee Benefits	3000-3999	3,037,470.00	3.73%	3,150,700.00	0.11%	3,154,300.00
4. Books and Supplies	4000-4999	561,997.00	0.00%	561,997.00	0.00%	561,997.00
5. Services and Other Operating Expenditures	5000-5999	3,093,075.00	0.00%	3,093,075.00	0.78%	3,117,329.37
6. Capital Outlay	6000-6999	7,929.00	0.00%	7,929.00	0.00%	7,929.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	840,337.00	0.00%	840,337.00	0.00%	840,337.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	298,070.00	0.00%	298,070.00	0.00%	298,070.00
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)		13,351,200.00	2.91%	13,739,869.00	2.30%	14,056,303.37
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		73,809.00		(159,809.00)		(288,243.37)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		374,243.37		448,052.37		288,243.37
2. Ending Fund Balance (Sum lines C and D1)		448,052.37		288,243.37		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	448,052.97		288,243.37		
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	(0.60)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		448,052.37		288,243.37		0.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
A.2. Title II projected in 2017-18 to be eliminated						
A.4. Other Local Revenue: Parcel Tax Projected to Increase by 3% per year						
A.5.c - Contributions remain relatively flat due to anticipate potential savings from reduced NPA services due to filling vacant positions.						
B1.b and B.2.b - Step and Column increase at 1.5% per year						
B.1.c. and B.2.c. 2.5% projected increase for 2017-18 that is not included in B.1.a or B.2.a. This is not an increase in base salary for 2018-19.						
B.1.d Anticipated increase in staff due with reduction to NPA contracts						
B.2.e One time 1% off salary increase for all employees						
B.3. Employee Benefits increased for STRS and PERS increase.						
B.5. Adjust services and operating expenses to match revenues						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	26,079,661.00	5.62%	27,546,612.00	4.86%	28,886,001.00
2. Federal Revenues	8100-8299	862,361.00	0.00%	862,361.00	0.00%	862,361.00
3. Other State Revenues	8300-8599	2,095,766.00	-18.06%	1,717,199.00	0.00%	1,717,199.00
4. Other Local Revenues	8600-8799	4,604,781.00	1.85%	4,689,908.00	1.88%	4,777,908.00
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
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)		33,712,569.00	3.48%	34,886,080.00	4.09%	36,313,469.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,390,989.00		16,160,373.00
b. Step & Column Adjustment				230,700.00		240,000.00
c. Cost-of-Living Adjustment				384,774.00		401,144.00
d. Other Adjustments				153,910.00		41,417.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,390,989.00	5.00%	16,160,373.00	4.22%	16,842,934.00
2. Classified Salaries						
a. Base Salaries				4,822,396.00		5,063,519.00
b. Step & Column Adjustment				72,300.00		73,400.00
c. Cost-of-Living Adjustment				120,600.00		126,628.00
d. Other Adjustments				48,223.00		16,460.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,822,396.00	5.00%	5,063,519.00	4.28%	5,280,007.00
3. Employee Benefits	3000-3999	8,165,260.00	5.00%	8,573,700.00	0.16%	8,587,300.00
4. Books and Supplies	4000-4999	1,436,740.00	0.37%	1,441,997.00	0.00%	1,441,997.00
5. Services and Other Operating Expenditures	5000-5999	5,154,537.00	-3.13%	4,993,075.00	0.49%	5,017,329.37
6. Capital Outlay	6000-6999	7,929.00	0.00%	7,929.00	0.00%	7,929.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	873,419.00	0.00%	873,419.00	0.00%	873,419.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(33,856.00)	0.22%	(33,930.00)	0.00%	(33,930.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(850,000.00)		(940,000.00)
11. Total (Sum lines B1 thru B10)		35,817,414.00	1.15%	36,230,082.00	2.34%	37,076,985.37
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(2,104,845.00)		(1,344,002.00)		(763,516.37)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,340,819.56		3,235,974.56		1,891,972.56
2. Ending Fund Balance (Sum lines C and D1)		3,235,974.56		1,891,972.56		1,128,456.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	448,052.97		288,243.37		0.00
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	1,146,107.32		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,072,422.00		0.00		0.00
2. Unassigned/Unappropriated	9790	569,392.27		1,603,729.19		1,128,456.19
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,235,974.56		1,891,972.56		1,128,456.19

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,072,422.00		0.00		0.00
c. Unassigned/Unappropriated	9790	569,392.87		1,603,729.19		1,128,456.19
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.60)		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)						
		1,641,814.27		1,603,729.19		1,128,456.19
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						
		4.58%		4.43%		3.04%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		2,447.36		2,531.00		2,531.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		35,817,414.00		36,230,082.00		37,076,985.37
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)		35,817,414.00		36,230,082.00		37,076,985.37
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)		1,074,522.42		1,086,902.46		1,112,309.56
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)		1,074,522.42		1,086,902.46		1,112,309.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

LCFF Calculator Universal Assumptions											
San Rafael City High (65466) - 2017-18 May Revise LCFF Estimates Prepared by MCOE											
Summary of Funding											
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22		
Target	\$ 19,759,548	\$ 20,965,519	\$ 21,631,578	\$ 22,846,449	\$ 24,875,031	\$ 25,459,682	\$ 26,069,160	\$ 26,766,375	\$ 26,765,404		
Floor	12,733,897	14,314,975	16,648,905	20,316,399	23,195,217	23,951,236	25,030,226	25,822,073	26,766,386		TARGET
Applied Formula: Target or Floor										FLOOR	
Remaining Need after Gap (Informational only)	6,182,454	4,644,729	2,363,899	1,137,763	941,200	429,455	275,214	-	-		
Current Year Gap Funding	843,197	2,005,815	2,618,774	1,392,287	738,614	1,078,991	763,720	944,302	-		
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	-		
Economic Recovery Target	-	-	-	-	-	-	-	-	-		
Additional State Aid	-	-	-	-	-	-	-	-	-		
<b>Total Phase-In Entitlement</b>	<b>\$ 13,577,094</b>	<b>\$ 16,320,790</b>	<b>\$ 19,267,679</b>	<b>\$ 21,708,686</b>	<b>\$ 23,933,831</b>	<b>\$ 25,030,227</b>	<b>\$ 25,793,946</b>	<b>\$ 26,766,375</b>	<b>\$ 26,765,404</b>		
<b>Components of LCFF By Object Code</b>											
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	
8011 - State Aid	\$ -	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	
8011 - Fair Share	(1,372,585)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	
EPA (for LCFF Calculation purposes)	404,678	434,116	458,720	466,330	473,392	505,808	506,176	506,176	506,728	506,728	
Local Revenue Sources:											
8021 to 8089 - Property Taxes	20,308,553	21,733,617	23,011,055	24,296,272	25,344,564	26,561,742	27,839,778	29,181,716	30,590,751		
8096 - In-Lieu of Property Taxes											
Property Taxes net of In-Lieu	19,668,582	20,308,553	21,733,617	23,011,055	24,296,272	25,344,564	26,561,742	27,839,778	29,181,716	30,590,751	
<b>TOTAL FUNDING</b>	<b>\$ 19,943,416</b>	<b>\$ 20,742,669</b>	<b>\$ 22,192,337</b>	<b>\$ 23,477,385</b>	<b>\$ 24,769,664</b>	<b>\$ 25,850,372</b>	<b>\$ 27,067,918</b>	<b>\$ 28,345,954</b>	<b>\$ 29,688,444</b>	<b>\$ 31,097,479</b>	
Basic Aid Status											
Less: Excess Taxes	\$ 7,856,529	\$ 6,731,459	\$ 5,412,827	\$ 3,743,376	\$ 2,587,586	\$ 1,410,732	\$ 1,531,514	\$ 2,045,831	\$ 2,415,341	\$ 3,825,347	
Less: EPA in Excess to LCFF Funding	\$ 404,678	\$ 434,116	\$ 458,720	\$ 466,330	\$ 473,392	\$ 505,808	\$ 506,176	\$ 506,176	\$ 506,728	\$ 506,728	
<b>Total Phase-In Entitlement</b>	<b>\$ 13,577,094</b>	<b>\$ 16,320,790</b>	<b>\$ 19,267,679</b>	<b>\$ 21,708,686</b>	<b>\$ 23,933,832</b>	<b>\$ 25,030,228</b>	<b>\$ 25,793,947</b>	<b>\$ 26,766,375</b>	<b>\$ 26,765,404</b>	<b>\$ 26,765,404</b>	
8072 - EPA Receipts (for budget & cashflow)	\$ 404,808	\$ 432,602	\$ 460,076	\$ 466,554	\$ 473,196	\$ 505,808	\$ 506,176	\$ 506,176	\$ 506,728	\$ 506,728	
<b>Summary of Student Population</b>											
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22		
Agency Unduplicated Pupil Count	1,049.00	1,077.00	1,181.00	1,283.00	1,392.00	1,392.00	1,392.00	1,392.00	1,392.00	1,392.00	
COE Unduplicated Pupil Count	25.00	23.00	15.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	
Total Unduplicated pupil Count	1,074.00	1,100.00	1,196.00	1,291.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	
Rolling %, Supplemental Grant	48.0100%	46.8000%	47.4600%	48.3600%	50.1600%	50.9100%	51.1200%	51.0900%	51.0700%	51.0700%	
Rolling %, Concentration Grant	48.0100%	46.8000%	47.4600%	48.3600%	50.1600%	50.9100%	51.1200%	51.0900%	51.0700%	51.0700%	
<b>FUNDED ADA</b>											
Adjusted Base Grant ADA											
Grades TK-3											
Grades 4-6											
Grades 9-12											
<b>Total Necessary Small School ADA</b>											
<b>Total Funded ADA</b>	2087.11	2200.54	2244.78	2366.96	2529.04	2530.88	2530.88	2533.64	2533.64	2533.64	
<b>ACTUAL ADA (Current Year Only)</b>											
Grades TK-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
<b>Total Actual ADA</b>	2,087.11	2,200.54	2,244.78	2,366.96	2,529.04	2,530.88	2,526.28	2,533.64	2,533.64	2,533.64	
Estimated Base Grant	N/A	\$ 15,750,119	\$ 18,011,342	\$ 20,034,948							
Estimated Total of Supplemental and Concentration Grants	N/A	\$ 570,671	\$ 1,256,337	\$ 1,673,737							
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 570,671	\$ 1,256,337	\$ 1,673,737	\$ 1,673,737	\$ 1,955,708	\$ 2,239,141	\$ 2,370,684	\$ 2,481,435	\$ 2,480,464	\$ 2,480,464	
Current year Minimum Proportionality Percentage (MPP)	3.62%	6.98%	8.35%	8.92%	8.89%	10.12%	10.12%	10.22%	10.21%	10.21%	

# STRS and PERS Cost Increases Chew Up Much of Increases in Revenues

## San Rafael High School District STRS Contribution Analysis

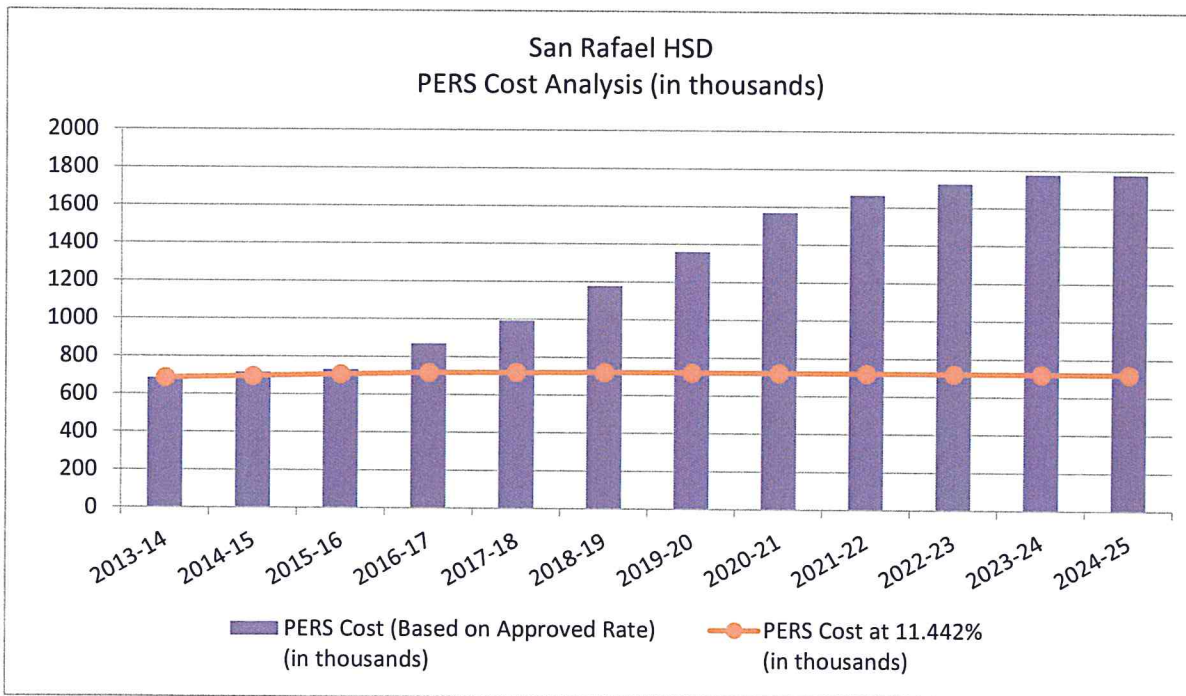
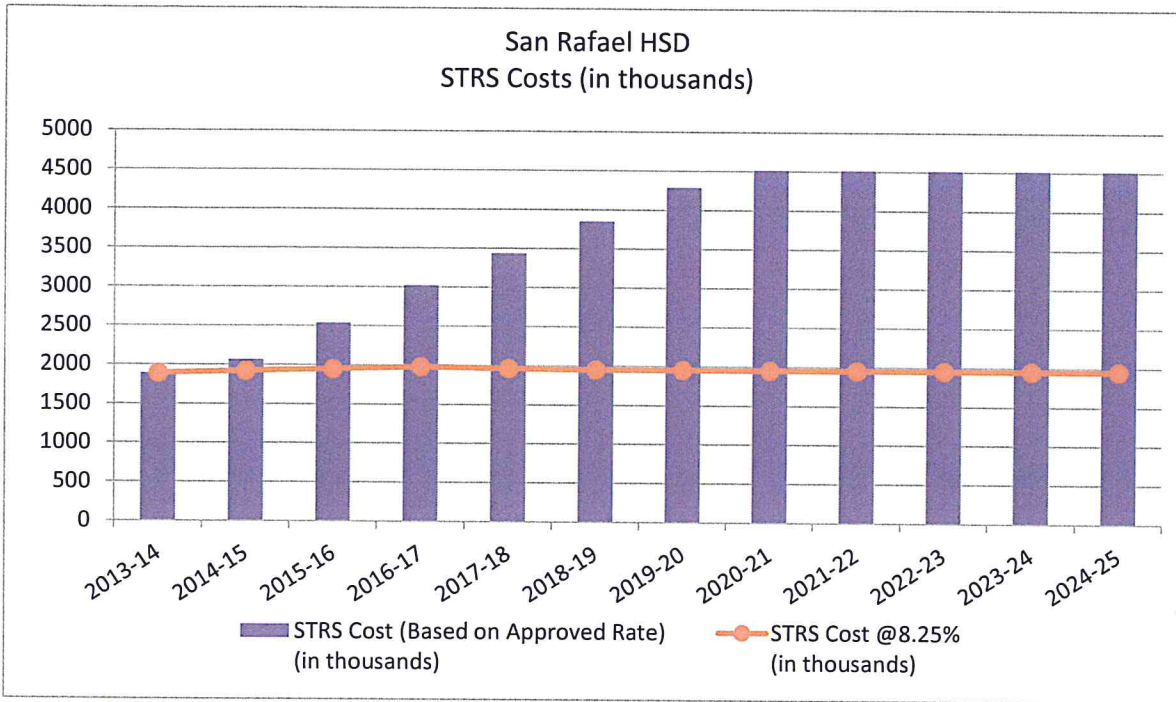
Fiscal Year	Certificated Salaries (in thousands)	Certificated Salaries (in thousands)	Approved STRS Rate	STRS Cost (Based on Approved Rate) (in thousands)	Annual Increase (in thousands)	STRS Cost @8.25% (in thousands)	Additional Cost (in thousands)	
2013-14	14,617,278	\$14,617	8.25%	\$1,206		\$1,206		
2014-15	14,836,538	\$14,837	8.88%	\$1,317	\$111.56	\$1,224	\$93	
2015-16	15,059,086	\$15,059	10.73%	\$1,616	\$298.36	\$1,242	\$373	
2016-17	15,284,972	\$15,285	12.58%	\$1,923	\$307.01	\$1,261	\$662	
2017-18	15,390,989	\$15,391	14.43%	\$2,221	\$298.07	\$1,270	\$951	
2018-19	16,160,373	\$16,160	16.28%	\$2,631	\$409.99	\$1,333	\$1,298	
2019-20	16,160,373	\$16,160	18.13%	\$2,930	\$298.97	\$1,333	\$1,597	
2020-21	16,160,373	\$16,160	19.10%	\$3,087	\$156.76	\$1,333	\$1,753	
2021-22	16,160,373	\$16,160	20.10%	\$3,248	\$161.60	\$1,333	\$1,915	
2022-23	16,160,373	\$16,160	21.10%	\$3,410	\$161.60	\$1,333	\$2,077	
2023-24	16,160,373	\$16,160	22.10%	\$3,571	\$161.60	\$1,333	\$2,238	
2024-25	16,160,373	\$16,160	22.10%	\$3,571	\$0.00	\$1,333	\$2,238	
		0	Average Annual Increase In Contribution					\$1,381.43
			Cumulative Increase in Contribution over 32 years					\$15,195.70
			\$2.83					

NOTE: Salaries are assumed to increase by 1.50% Step/Column each year starting 2017-18. It does not account for any salary increases in the out years.

Fiscal Year	Classified Salaries	Classified Salaries (in thousands)	Approved PERS Rate	PERS Cost (Based on Approved Rate) (in thousands)	Annual Increase (in thousands)	PERS Cost at 11.442% (in thousands)	Additional Cost (in thousands)	
2013-14	\$4,468,406	\$4,468	11.442%	\$511		\$511	\$0	
2014-15	\$4,535,433	\$4,535	11.771%	\$534	\$23	\$519	\$15	
2015-16	\$4,603,464	\$4,603	11.847%	\$545	\$12	\$527	\$19	
2016-17	\$4,672,516	\$4,673	13.888%	\$649	\$104	\$535	\$114	
2017-18	\$4,822,396	\$4,822	15.531%	\$749	\$100	\$552	\$197	
2018-19	\$5,063,519	\$5,064	18.100%	\$916	\$168	\$579	\$337	
2019-20	\$5,063,519	\$5,064	20.800%	\$1,053	\$137	\$579	\$474	
2020-21	\$5,063,519	\$5,064	23.800%	\$1,205	\$152	\$579	\$626	
2021-22	\$5,063,519	\$5,064	25.200%	\$1,276	\$71	\$579	\$697	
2022-23	\$5,063,519	\$5,064	26.100%	\$1,322	\$46	\$579	\$742	
2023-24	\$5,063,519	\$5,064	26.800%	\$1,357	\$35	\$579	\$778	
2024-25	\$5,063,519	\$5,064	26.800%	\$1,357	\$0	\$579	\$778	
			Average Annual Increase In Contribution					\$434
			Cumulative Increase (in thousands) in Contribution over 32 years					\$4,776
			\$2.58					

NOTE: Salaries are assumed to increase by 1.50% Step/Column each year starting 2017-18. It does not account for any salary increases in the out years.

# STRS and PERS Cost Increases Chew Up Much of Increases in Revenues





Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	117,158.00	New
5) TOTAL REVENUES			0.00	117,158.00	New
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	5,000.00	New
2) Classified Salaries		2000-2999	0.00	87,668.00	New
3) Employee Benefits		3000-3999	0.00	24,490.00	New
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	117,158.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,102.82	11,102.82	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,102.82	11,102.82	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,102.82	11,102.82	0.0%
2) Ending Balance, June 30 (E + F1e)			11,102.82	11,102.82	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	11,102.82	11,102.82	0.0%
Reserved for Adult Ed	0000	9780		11,102.82	
Reserved for Adult Ed	0000	9780	11,102.82		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,131.97		
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			11,131.97		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,131.97		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	117,158.00	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>117,158.00</b>	<b>New</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>117,158.00</b>	<b>New</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	5,000.00	New
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>5,000.00</b>	<b>New</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	81,589.00	New
Clerical, Technical and Office Salaries		2400	0.00	6,079.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>87,668.00</b>	<b>New</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	722.00	New
PERS		3201-3202	0.00	13,489.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	6,746.00	New
Health and Welfare Benefits		3401-3402	0.00	1,649.00	New
Unemployment Insurance		3501-3502	0.00	47.00	New
Workers' Compensation		3601-3602	0.00	1,837.00	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>24,490.00</b>	<b>New</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	117,158.00	New



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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	117,158.00	New
5) TOTAL, REVENUES			0.00	117,158.00	New
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	5,176.00	New
2) Instruction - Related Services	2000-2999		0.00	111,982.00	New
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	117,158.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,102.82	11,102.82	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,102.82	11,102.82	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,102.82	11,102.82	0.0%
2) Ending Balance, June 30 (E + F1e)			11,102.82	11,102.82	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	11,102.82	11,102.82	0.0%
Reserved for Adult Ed	0000	9780		11,102.82	
Reserved for Adult Ed	0000	9780	11,102.82		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	387,729.00	401,369.00	3.5%
3) Other State Revenue		8300-8599	33,200.00	31,800.00	-4.2%
4) Other Local Revenue		8600-8799	265,600.00	245,600.00	-7.5%
5) TOTAL, REVENUES			686,529.00	678,769.00	-1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	243,447.00	242,094.00	-0.6%
3) Employee Benefits		3000-3999	121,924.00	128,082.00	5.1%
4) Books and Supplies		4000-4999	296,240.00	267,640.00	-9.7%
5) Services and Other Operating Expenditures		5000-5999	7,815.00	7,069.00	-9.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	30,525.00	33,856.00	10.9%
9) TOTAL, EXPENDITURES			699,951.00	678,741.00	-3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,422.00)	28.00	-100.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,422.00)	28.00	-100.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,410.51	57,988.51	-18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,410.51	57,988.51	-18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,410.51	57,988.51	-18.8%
2) Ending Balance, June 30 (E + F1e)			57,988.51	58,016.51	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	800.00	0.00	-100.0%
Stores		9712	2,488.78	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			54,699.73	58,016.51	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	74,222.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	23,740.22		
c) in Revolving Fund		9130	800.00		
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	2,488.78		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			101,251.13		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	25,971.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	125,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			150,971.17		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			(49,720.04)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	387,729.00	401,369.00	3.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>387,729.00</b>	<b>401,369.00</b>	<b>3.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	33,200.00	31,800.00	-4.2%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>33,200.00</b>	<b>31,800.00</b>	<b>-4.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	136,100.00	136,100.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	129,000.00	109,000.00	-15.5%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>265,600.00</b>	<b>245,600.00</b>	<b>-7.5%</b>
<b>TOTAL, REVENUES</b>			<b>686,529.00</b>	<b>678,769.00</b>	<b>-1.1%</b>



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	172,873.00	170,324.00	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	58,440.00	59,381.00	1.6%
Clerical, Technical and Office Salaries		2400	12,134.00	12,389.00	2.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>243,447.00</b>	<b>242,094.00</b>	<b>-0.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	33,809.00	37,600.00	11.2%
OASDI/Medicare/Alternative		3301-3302	18,625.00	18,520.00	-0.6%
Health and Welfare Benefits		3401-3402	64,500.00	67,000.00	3.9%
Unemployment Insurance		3501-3502	122.00	121.00	-0.8%
Workers' Compensation		3601-3602	4,868.00	4,841.00	-0.6%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>121,924.00</b>	<b>128,082.00</b>	<b>5.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,240.00	27,240.00	-42.3%
Noncapitalized Equipment		4400	0.00	3,500.00	New
Food		4700	249,000.00	236,900.00	-4.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>296,240.00</b>	<b>267,640.00</b>	<b>-9.7%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	550.00	550.00	0.0%
Dues and Memberships		5300	400.00	100.00	-75.0%
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	3,311.00	3,000.00	-9.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	200.00	100.00	-50.0%
Professional/Consulting Services and Operating Expenditures		5800	2,474.00	2,799.00	13.1%
Communications		5900	880.00	520.00	-40.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,815.00</b>	<b>7,069.00</b>	<b>-9.5%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	30,525.00	33,856.00	10.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>30,525.00</b>	<b>33,856.00</b>	<b>10.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>699,951.00</b>	<b>678,741.00</b>	<b>-3.0%</b>

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	387,729.00	401,369.00	3.5%
3) Other State Revenue		8300-8599	33,200.00	31,800.00	-4.2%
4) Other Local Revenue		8600-8799	265,600.00	245,600.00	-7.5%
5) TOTAL, REVENUES			686,529.00	678,769.00	-1.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		669,426.00	644,885.00	-3.7%
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		30,525.00	33,856.00	10.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			699,951.00	678,741.00	-3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(13,422.00)	28.00	-100.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,422.00)	28.00	-100.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,410.51	57,988.51	-18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,410.51	57,988.51	-18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,410.51	57,988.51	-18.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	800.00	0.00	-100.0%
Stores		9712	2,488.78	0.00	-100.0%
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	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%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	54,699.73	58,016.51
<b>Total, Restricted Balance</b>		<b>54,699.73</b>	<b>58,016.51</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	170,000.00	76,982.00	-54.7%
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	320.00	200.00	-37.5%
5) TOTAL, REVENUES			170,320.00	77,182.00	-54.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,225.00	0.00	-100.0%
6) Capital Outlay		6000-6999	29,848.00	5,000.00	-83.2%
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			44,073.00	5,000.00	-88.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			126,247.00	72,182.00	-42.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			126,247.00	72,182.00	-42.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	265,311.94	391,558.94	47.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			265,311.94	391,558.94	47.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			265,311.94	391,558.94	47.6%
2) Ending Balance, June 30 (E + F1e)			391,558.94	463,740.94	18.4%
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	391,558.94	463,740.94	18.4%
Reserved for Deferred Maintenance	0000	9780		463,740.94	
Reserved for Deferred Maintenance	0000	9780	391,558.94		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	239,650.85		
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			239,650.85		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			239,650.85		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	170,000.00	76,982.00	-54.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>170,000.00</b>	<b>76,982.00</b>	<b>-54.7%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
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	100.00	200.00	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	220.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>320.00</b>	<b>200.00</b>	<b>-37.5%</b>
<b>TOTAL, REVENUES</b>			<b>170,320.00</b>	<b>77,182.00</b>	<b>-54.7%</b>

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	14,225.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,225.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	25,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,848.00	5,000.00	3.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>29,848.00</b>	<b>5,000.00</b>	<b>-83.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>44,073.00</b>	<b>5,000.00</b>	<b>-88.7%</b>

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	170,000.00	76,982.00	-54.7%
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	320.00	200.00	-37.5%
5) TOTAL, REVENUES			170,320.00	77,182.00	-54.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		44,073.00	5,000.00	-88.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			44,073.00	5,000.00	-88.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			126,247.00	72,182.00	-42.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			126,247.00	72,182.00	-42.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	265,311.94	391,558.94	47.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			265,311.94	391,558.94	47.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			265,311.94	391,558.94	47.6%
2) Ending Balance, June 30 (E + F1e)			391,558.94	463,740.94	18.4%
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	391,558.94	463,740.94	18.4%
Reserved for Deferred Maintenance	0000	9780		463,740.94	
Reserved for Deferred Maintenance	0000	9780	391,558.94		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Estimated Actuals</u>	<u>2017-18 Budget</u>
Total, Restricted Balance		0.00	0.00



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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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 (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%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
<b>Total, Restricted Balance</b>		<b>0.00</b>	<b>0.00</b>



July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

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

July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,500.00	2,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,003,522.08	2,006,022.08	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,003,522.08	2,006,022.08	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,003,522.08	2,006,022.08	0.1%
2) Ending Balance, June 30 (E + F1e)			2,006,022.08	2,008,522.08	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,006,022.08	2,008,522.08	0.1%
Reserved for OPEB	0000	9780		2,008,522.08	
Reserved for OPEB	0000	9780	2,006,022.08		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,008,782.48		
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			2,008,782.48		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,008,782.48		

July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,500.00</b>	<b>2,500.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,500.00</b>	<b>2,500.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,500.00	2,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,500.00	2,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,003,522.08	2,006,022.08	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,003,522.08	2,006,022.08	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,003,522.08	2,006,022.08	0.1%
2) Ending Balance, June 30 (E + F1e)			2,006,022.08	2,008,522.08	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	2,006,022.08	2,008,522.08	0.1%
Reserved for OPEB	0000	9780		2,008,522.08	
Reserved for OPEB	0000	9780	2,006,022.08		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Estimated Actuals</u>	<u>2017-18 Budget</u>
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,801.00	3,801.00	0.0%
4) Other Local Revenue		8600-8799	77,500.00	104,000.00	34.2%
5) TOTAL, REVENUES			81,301.00	107,801.00	32.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	115,000.00	103,204.00	-10.3%
3) Employee Benefits		3000-3999	34,883.00	41,899.00	20.1%
4) Books and Supplies		4000-4999	5,000.00	4,300.00	-14.0%
5) Services and Other Operating Expenditures		5000-5999	348,585.00	169,515.00	-51.4%
6) Capital Outlay		6000-6999	6,043,781.00	18,674,881.00	209.0%
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			6,547,249.00	18,993,799.00	190.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,465,948.00)	(18,885,998.00)	192.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,465,948.00)	(18,885,998.00)	192.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,917,311.03	28,451,363.03	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,917,311.03	28,451,363.03	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,917,311.03	28,451,363.03	-18.5%
2) Ending Balance, June 30 (E + F1e)			28,451,363.03	9,565,365.03	-66.4%
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	28,411,998.58	9,526,000.58	-66.5%
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	39,364.45	39,364.45	0.0%
Reserved for Capitol Projects	0000	9780		39,364.45	
Reserved for Capitol Projects	0000	9780	39,364.45		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	32,633,798.18		
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	430,406.29		
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			33,064,204.47		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			33,064,204.47		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	3,801.00	3,801.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,801.00</b>	<b>3,801.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	76,500.00	103,000.00	34.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,000.00	1,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>77,500.00</b>	<b>104,000.00</b>	<b>34.2%</b>
<b>TOTAL, REVENUES</b>			<b>81,301.00</b>	<b>107,801.00</b>	<b>32.6%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	70,000.00	66,790.00	-4.6%
Clerical, Technical and Office Salaries		2400	45,000.00	36,414.00	-19.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>115,000.00</b>	<b>103,204.00</b>	<b>-10.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	12,607.00	3,801.00	-69.9%
PERS		3201-3202	6,250.00	16,029.00	156.5%
OASDI/Medicare/Alternative		3301-3302	1,668.00	7,895.00	373.3%
Health and Welfare Benefits		3401-3402	12,000.00	12,000.00	0.0%
Unemployment Insurance		3501-3502	58.00	110.00	89.7%
Workers' Compensation		3601-3602	2,300.00	2,064.00	-10.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>34,883.00</b>	<b>41,899.00</b>	<b>20.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	300.00	-85.0%
Noncapitalized Equipment		4400	3,000.00	4,000.00	33.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,000.00</b>	<b>4,300.00</b>	<b>-14.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,140.00	2,000.00	-72.0%
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	341,445.00	167,515.00	-50.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>348,585.00</b>	<b>169,515.00</b>	<b>-51.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	36,000.00	New
Land Improvements		6170	276,859.00	44,006.00	-84.1%
Buildings and Improvements of Buildings		6200	5,734,422.00	18,541,218.00	223.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	32,500.00	53,657.00	65.1%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,043,781.00</b>	<b>18,674,881.00</b>	<b>209.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,547,249.00</b>	<b>18,993,799.00</b>	<b>190.1%</b>

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

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



Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,801.00	3,801.00	0.0%
4) Other Local Revenue		8600-8799	77,500.00	104,000.00	34.2%
5) TOTAL, REVENUES			81,301.00	107,801.00	32.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		6,547,249.00	18,993,799.00	190.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,547,249.00	18,993,799.00	190.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,465,948.00)	(18,885,998.00)	192.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
9010	Other Restricted Local	28,411,998.58	9,526,000.58
<b>Total, Restricted Balance</b>		<b>28,411,998.58</b>	<b>9,526,000.58</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,200.00	50,400.00	0.4%
5) TOTAL, REVENUES			50,200.00	50,400.00	0.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	75,000.00	75,000.00	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			75,000.00	75,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(24,800.00)	(24,600.00)	-0.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(24,800.00)	(24,600.00)	-0.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,345.80	95,545.80	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,345.80	95,545.80	-20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,345.80	95,545.80	-20.6%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
Reserved for Capitol Projects	0000	9780	95,545.80	70,945.80	-25.7%
Reserved for Capitol Projects	0000	9780		70,945.80	
			95,545.80		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	171,584.62		
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			171,584.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			171,584.62		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	200.00	400.00	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	50,000.00	50,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>50,200.00</b>	<b>50,400.00</b>	<b>0.4%</b>
<b>TOTAL, REVENUES</b>			<b>50,200.00</b>	<b>50,400.00</b>	<b>0.4%</b>

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,000.00	75,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>75,000.00</b>	<b>75,000.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>75,000.00</b>	<b>75,000.00</b>	<b>0.0%</b>



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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,200.00	50,400.00	0.4%
5) TOTAL REVENUES			50,200.00	50,400.00	0.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		75,000.00	75,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			75,000.00	75,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(24,800.00)	(24,600.00)	-0.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(24,800.00)	(24,600.00)	-0.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,345.80	95,545.80	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,345.80	95,545.80	-20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,345.80	95,545.80	-20.6%
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	95,545.80	70,945.80	-25.7%
Reserved for Capitol Projects	0000	9780		70,945.80	
Reserved for Capitol Projects	0000	9780	95,545.80		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Estimated Actuals</u>	<u>2017-18 Budget</u>
Total, Restricted Balance		0.00	0.00

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	113,619.00	113,619.00	0.0%
4) Other Local Revenue		8600-8799	197,100.00	291,173.00	47.7%
5) TOTAL, REVENUES			310,719.00	404,792.00	30.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	113,619.00	113,619.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,040.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,413.00	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			132,072.00	113,619.00	-14.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			178,647.00	291,173.00	63.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,000.00	70,000.00	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			(70,000.00)	(70,000.00)	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			108,647.00	221,173.00	103.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,485,048.43	1,593,695.43	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,485,048.43	1,593,695.43	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,485,048.43	1,593,695.43	7.3%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
Reserved for Capital Projects	0000	9780	1,593,695.43	1,814,868.43	13.9%
Reserved for Capitol Projects	0000	9780	1,593,695.43	1,814,868.43	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,686,848.62		
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			1,686,848.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,686,848.62		

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	113,619.00	113,619.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>113,619.00</b>	<b>113,619.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	34,100.00	284,173.00	733.4%
Interest		8660	3,000.00	7,000.00	133.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	160,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>197,100.00</b>	<b>291,173.00</b>	<b>47.7%</b>
<b>TOTAL, REVENUES</b>			<b>310,719.00</b>	<b>404,792.00</b>	<b>30.3%</b>



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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	113,619.00	113,619.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>113,619.00</b>	<b>113,619.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,040.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,040.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	4,413.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,413.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>132,072.00</b>	<b>113,619.00</b>	<b>-14.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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	70,000.00	70,000.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>70,000.00</b>	<b>70,000.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(70,000.00)</b>	<b>(70,000.00)</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	113,619.00	113,619.00	0.0%
4) Other Local Revenue		8600-8799	197,100.00	291,173.00	47.7%
5) TOTAL, REVENUES			310,719.00	404,792.00	30.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		132,072.00	113,619.00	-14.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			132,072.00	113,619.00	-14.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			178,647.00	291,173.00	63.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,000.00	70,000.00	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			(70,000.00)	(70,000.00)	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			108,647.00	221,173.00	103.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,485,048.43	1,593,695.43	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,485,048.43	1,593,695.43	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,485,048.43	1,593,695.43	7.3%
2) Ending Balance, June 30 (E + F1e)			1,593,695.43	1,814,868.43	13.9%
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	1,593,695.43	1,814,868.43	13.9%
Reserved for Capital Projects	0000	9780		1,814,868.43	
Reserved for Capitol Projects	0000	9780	1,593,695.43		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Estimated Actuals</u>	<u>2017-18 Budget</u>
Total, Restricted Balance		0.00	0.00

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

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



July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,434,651.40	6,434,651.40	0.0%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			6,434,651.40	6,434,651.40	0.0%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			6,434,651.40	6,434,651.40	0.0%
2) Ending Balance, June 30 (E + F1e)			6,434,651.40	6,434,651.40	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712			
Prepaid Expenditures			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			0.00	0.00	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments			6,434,651.40	6,434,651.40	0.0%
		9780			
	0000	9780		6,434,651.40	
	0000	9780	6,434,651.40		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,434,651.40		
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			6,434,651.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,434,651.40		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes 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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Debt Service</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,434,651.40	6,434,651.40	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,434,651.40	6,434,651.40	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,434,651.40	6,434,651.40	0.0%
2) Ending Balance, June 30 (E + F1e)			6,434,651.40	6,434,651.40	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	6,434,651.40	6,434,651.40	0.0%
Reserved for Debt Service	0000	9780		6,434,651.40	
Reserved for Debt Service	0000	9780	6,434,651.40		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Estimated Actuals</u>	<u>2017-18 Budget</u>
Total, Restricted Balance		0.00	0.00



Expenditures through:  
For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	76,002.12
LCFF Sources	8010-8099	484,054.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>560,056.12</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	362,053.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	105,381.00
Books and Supplies	4000-4999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures (Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>467,434.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>92,622.12</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		467,434.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

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	2,271	2,248		
Charter School				
<b>Total ADA</b>	<b>2,271</b>	<b>2,248</b>	<b>1.0%</b>	<b>Met</b>
Second Prior Year (2015-16)				
District Regular	2,345	2,294		
Charter School				
<b>Total ADA</b>	<b>2,345</b>	<b>2,294</b>	<b>2.2%</b>	<b>Not Met</b>
First Prior Year (2016-17)				
District Regular	2,377	2,404		
Charter School		0		
<b>Total ADA</b>	<b>2,377</b>	<b>2,404</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2017-18)				
District Regular	2,447			
Charter School	0			
<b>Total ADA</b>	<b>2,447</b>			

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

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

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

Explanation:  
(required if NOT met)

Variance due to District of Choice. Does not pose any fiscal issues for a Basic Aid District

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	2,339	2,365		
Charter School				
<b>Total Enrollment</b>	<b>2,339</b>	<b>2,365</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2015-16)				
District Regular	2,409	2,420		
Charter School				
<b>Total Enrollment</b>	<b>2,409</b>	<b>2,420</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2016-17)				
District Regular	2,505	2,543		
Charter School				
<b>Total Enrollment</b>	<b>2,505</b>	<b>2,543</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2017-18)				
District Regular	2,705			
Charter School				
<b>Total Enrollment</b>	<b>2,705</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	2,247	2,365	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,247</b>	<b>2,365</b>	<b>95.0%</b>
Second Prior Year (2015-16)			
District Regular	2,294	2,420	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,294</b>	<b>2,420</b>	<b>94.8%</b>
First Prior Year (2016-17)			
District Regular	2,404	2,543	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,404</b>	<b>2,543</b>	<b>94.5%</b>
Historical Average Ratio:			94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>95.3%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	2,447	2,705		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,447</b>	<b>2,705</b>	<b>90.5%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular				
Charter School	2,492	2,725		
<b>Total ADA/Enrollment</b>	<b>2,492</b>	<b>2,725</b>	<b>91.4%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	2,477	2,710		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,477</b>	<b>2,710</b>	<b>91.4%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

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

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)	24,179,299.00	25,459,682.00	26,069,160.00

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,445.00	2,505.88	2,492.00	2,477.00
b. Prior Year ADA (Funded)		2,445.00	2,505.88	2,492.00
c. Difference (Step 1a minus Step 1b)		60.88	(13.88)	(15.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		2.49%	-0.55%	-0.60%

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

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		2.49%	-0.55%	-0.60%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

**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)	24,235,073.00	25,380,678.00	26,835,362.00	28,177,130.00
Percent Change from Previous Year		4.73%	5.73%	5.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.73% to 5.73%	4.73% to 6.73%	4.00% to 6.00%

**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)	25,089,127.00	26,156,643.00	27,546,612.00	28,886,001.00
District's Projected Change in LCFF Revenue:		4.25%	5.31%	4.86%
Basic Aid Standard:		3.73% to 5.73%	4.73% to 6.73%	4.00% to 6.00%
Status:		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

This variance is due to the District of Choice Revenue reflected in 8011 and the Educatoion Protectoin Account State Aid reflected in 8012. In addition, a projected increase of 5% in secured property taxes for the current and 2 additional years.

**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)	16,830,597.73	19,837,664.46	84.8%
Second Prior Year (2015-16)	17,874,294.64	21,022,862.55	85.0%
First Prior Year (2016-17)	18,931,482.00	23,330,559.00	81.1%
Historical Average Ratio:			83.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%
	80.6% to 86.6%	80.6% to 86.6%	80.6% to 86.6%

**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)	19,828,853.00	22,466,214.00	88.3%	Not Met
1st Subsequent Year (2018-19)	20,859,131.00	22,490,213.00	92.7%	Not Met
2nd Subsequent Year (2019-20)	21,479,600.00	23,020,682.00	93.3%	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)

Projections based on a 2% salary increase in 2016-17, a 2.5% increase in 2017-18 and substantial increases in the STRS and PERS employer required pension contributions. Staffing reductions have been budgeted to address fiscal solvency.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.49%	-0.55%	-0.60%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.51% to 12.49%	-10.55% to 9.45%	-10.60% to 9.40%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.51% to 7.49%	-5.55% to 4.45%	-5.60% to 4.40%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2016-17)	1,252,062.00		
Budget Year (2017-18)	862,361.00	-31.12%	Yes
1st Subsequent Year (2018-19)	862,361.00	0.00%	No
2nd Subsequent Year (2019-20)	862,361.00	0.00%	No

Explanation:  
(required if Yes)

Anticipated reduction for Title I of 22% and the elimination of Title II Funding.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2016-17)	2,801,562.00		
Budget Year (2017-18)	2,095,766.00	-25.19%	Yes
1st Subsequent Year (2018-19)	1,717,199.00	-18.06%	Yes
2nd Subsequent Year (2019-20)	1,717,199.00	0.00%	No

Explanation:  
(required if Yes)

District of Choice funding to be decreased from 70% to 25%, 2017-18 one-time mandated claims funding is reflected as a last minute authorization to the State budget.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2016-17)	5,848,996.00		
Budget Year (2017-18)	4,604,781.00	-21.27%	Yes
1st Subsequent Year (2018-19)	4,689,908.00	1.85%	No
2nd Subsequent Year (2019-20)	4,777,908.00	1.88%	No

Explanation:  
(required if Yes)

Local Revenue decreased by \$500,000 from 2016-17 due to a one-time insurance reimbursement for flood damage to SRHS.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2016-17)	2,447,523.00		
Budget Year (2017-18)	1,436,740.00	-41.30%	Yes
1st Subsequent Year (2018-19)	1,441,997.00	0.37%	No
2nd Subsequent Year (2019-20)	1,441,997.00	0.00%	No

Explanation:  
(required if Yes)

Reduction in books and supplies based on reduced projected enrollment.



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

First Prior Year (2016-17)	6,188,859.00		
Budget Year (2017-18)	5,154,537.00	-16.71%	Yes
1st Subsequent Year (2018-19)	4,993,075.00	-3.13%	No
2nd Subsequent Year (2019-20)	5,017,329.37	0.49%	No

**Explanation:**  
(required if Yes)

Reduce services and supplies by 5% based on hiring interal staff to provide services performed in prior years by NPA.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2016-17)	9,902,620.00		
Budget Year (2017-18)	7,562,908.00	-23.63%	Not Met
1st Subsequent Year (2018-19)	7,269,468.00	-3.88%	Met
2nd Subsequent Year (2019-20)	7,357,468.00	1.21%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2016-17)	8,636,382.00		
Budget Year (2017-18)	6,591,277.00	-23.68%	Not Met
1st Subsequent Year (2018-19)	6,435,072.00	-2.37%	Met
2nd Subsequent Year (2019-20)	6,459,326.37	0.38%	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)

Anticipated reduction for Title I of 22% and the elimination of Title II Funding.

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

District of Choice funding to be decreased from 70% to 25%, 2017-18 one-time mandated claims funding is reflected as a last minute authorization to the State budget.

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

Local Revenue decreased by \$500,000 from 2016-17 due to a one-time insurance reimbursement for flood damage to SRHS.

- 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)

Reduction in books and supplies based on reduced projected enrollment.

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

Reduce services and supplies by 5% based on hiring interal staff to provide services performed in prior years by NPA.

**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)	35,817,414.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited* 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	35,817,414.00	1,074,522.42	1,025,000.00	1,025,000.00

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%
	716,348.28	1,025,000.00

e. OMMA/RMA Contribution	Budgeted Contribution * to the Ongoing and Major Maintenance Account	Status
	1,025,000.00	Met

\* Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,974,274.00	0.00	1,134,113.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,119,168.11	2,633,942.19	569,392.87
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	(0.60)
d. Available Reserves (Lines 1a through 1c)	5,093,442.11	2,633,942.19	1,703,505.27
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	29,742,743.87	32,509,501.19	37,873,770.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	29,742,743.87	32,509,501.19	37,873,770.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	17.1%	8.1%	4.5%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>5.7%</b>	<b>2.7%</b>	<b>1.5%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	(688,644.14)	19,837,664.46	3.5%	Met
Second Prior Year (2015-16)	136,874.08	21,022,862.55	N/A	Met
First Prior Year (2016-17)	(1,995,650.00)	23,330,559.00	8.6%	Not Met
Budget Year (2017-18) (Information only)	(2,178,654.00)	22,466,214.00		

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

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

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

Explanation:  
(required if NOT met)

Addressing deficit spending by staffing reductions as outlined in the Form MYP section F. Assumptions.

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2014-15)	7,135,086.00	7,513,996.25	N/A	Met
Second Prior Year (2015-16)	6,168,352.00	6,825,352.11	N/A	Met
First Prior Year (2016-17)	6,825,352.00	6,962,226.19	N/A	Met
Budget Year (2017-18) (Information only)	4,966,576.19			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,447	2,531	2,531
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		

**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)	35,817,414.00	36,230,082.00	37,076,985.37
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	35,817,414.00	36,230,082.00	37,076,985.37
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,074,522.42	1,086,902.46	1,112,309.56
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)	1,074,522.42	1,086,902.46	1,112,309.56

**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)	1,072,422.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	569,392.87	1,603,729.19	1,128,456.19
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)	(0.60)	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)	1,641,814.27	1,603,729.19	1,128,456.19
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.58%	4.43%	3.04%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,074,522.42</b>	<b>1,086,902.46</b>	<b>1,112,309.56</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2016-17)	(5,941,178.00)			
Budget Year (2017-18)	(6,730,076.00)	788,898.00	13.3%	Not Met
1st Subsequent Year (2018-19)		(6,730,076.00)	-100.0%	Not Met
2nd Subsequent Year (2019-20)		0.00	0.0%	Not Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2016-17)	70,000.00			
Budget Year (2017-18)	70,000.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	70,000.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	70,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met

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

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met) Variance in year 1 due to increases in NPS, employer required contributions for STRS and PERS and anticipated salary increases for 2016-17 and 2017-18.

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

Explanation: (required if NOT met)



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

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

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	RRM FD 01-8150	7438/7439	24,500
Certificates of Participation				
General Obligation Bonds	13	FD 51 DEBT SERVICE	74XX	71,215,315
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	5	GF FD 01; CAFETERIA FD 13	1XXX/2XXX	295,524

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
<b>TOTAL:</b>				<b>71,535,339</b>

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				
Supp Early Retirement Program				
State School Building Loans				
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)
<b>Total Annual Payments:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Has total annual payment increased over prior year (2016-17)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

---

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

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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.).

**57A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
		2,006,002

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

Data must be entered.

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	726,362.00	726,362.00	726,362.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	209,012.00	203,492.00	203,492.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	223,834.00	234,152.00	248,107.00
d. Number of retirees receiving OPEB benefits	104	106	108

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

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

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

No
----

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

--

- 3. Self-Insurance Liabilities
  - a. Accrued liability for self-insurance programs
  - b. Unfunded liability for self-insurance programs


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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	138.6	129.8	125.8	122.8

**Certificated (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.

The District is currently in negotiations with the SRFT. Although no agreement has been settled, the current and MYP budgets for all employees have been adjusted for projected salary increases as follows: 2016-17 2% ongoing increase plus 1% off the salary schedule as a one time increase. For 2017-18 a 2.5% increase has been budgeted. As outlined in MYP F. Assumptions, reduce 4 FTE SRFT, 1 FTE CSEA and .5 FTE CSO in 2018-19 plus an additional 3 FTE SRFT, .5 FTE CSEA and .5 FTE CSO in 2019-20.

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		
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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% 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:

The District is currently in negotiations with the SRFT. Although no agreement has been settled, the current and MYP budgets for all employees have been adjusted for projected salary increases as follows: 2016-17 2% ongoing increase plus 1% off the salary schedule as a one time increase. For 2017-18 a 2.5% increase has been budgeted. As outlined in MYP F. Assumptions, reduce 4 FTE SRFT, 1 FTE CSEA and .5 FTE CSO in 2018-19 plus an additional 3 FTE SRFT, .5 FTE CSEA and .5 FTE CSO in 2019-20.

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits 160,452

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	401,130	401,130	401,130

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Yes	Yes	Yes
	1,512,439	1,512,439	1,512,439
	3-tiered caps	3-tiered caps	3-tiered caps
	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:

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Yes	Yes	Yes
	240,600	230,700	240,000
	1.5%	1.5%	1.5%

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	68.6	74.7	73.7	73.2

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

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

No

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

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

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

The District is currently in negotiations with the SRFT. Although no agreement has been settled, the current and MYP budgets for all employees have been adjusted for projected salary increases as follows: 2016-17 2% ongoing increase plus 1% off the salary schedule as a one time increase. For 2017-18 a 2.5% increase has been budgeted. As outlined in MYP F. Assumptions, reduce 4 FTE SRFT, 1 FTE CSEA and .5 FTE CSO in 2018-19 plus an additional 3 FTE SRFT, .5 FTE CSEA and .5 FTE CSO in 2019-20.

Negotiations Settled

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

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

[ ]

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

Budget Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

[ ]

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

The District is currently in negotiations with the SRFT. Although no agreement has been settled, the current and MYP budgets for all employees have been adjusted for projected salary increases as follows: 2016-17 2% ongoing increase plus 1% off the salary schedule as a one time increase. For 2017-18 a 2.5% increase has been budgeted. As outlined in MYP F. Assumptions, reduce 4 FTE SRFT, 1 FTE CSEA and .5 FTE CSO in 2018-19 plus an additional 3 FTE SRFT, .5 FTE CSEA and .5 FTE CSO in 2019-20.

Negotiations Not Settled

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

47,300

7. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	118,250	118,250	118,250



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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,019,600	1,019,600	1,019,600
3-tiered caps	3-tiered caps	3 tiered caps
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:

Yes		
-----	--	--

The District is currently in negotiations with the SRFT. Although no agreement has been settled, the current and MYP budgets for all employees have been adjusted for projected salary increases as follows: 2016-17 2% ongoing increase plus 1% off the salary schedule as a one time increase. For 2017-18 a 2.5% increase has been budgeted. As outlined in MYP F. Assumptions, reduce 4 FTE SRFT, 1 FTE CSEA and .5 FTE CSO in 2018-19 plus an additional 3 FTE SRFT, .5 FTE CSEA and .5 FTE CSO in 2019-20.

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
71,000	71,000	71,000
1.5%	1.5%	1.5%

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

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

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

**Classified (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	21.5	20.9	20.4	20.0

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

The District is currently in negotiations with the SRFT. Although no agreement has been settled, the current and MYP budgets for all employees have been adjusted for projected salary increases as follows: 2016-17 2% ongoing increase plus 1% off the salary schedule as a one time increase. For 2017-18 a 2.5% increase has been budgeted. As outlined in MYP F. Assumptions, reduce 4 FTE SRFT, 1 FTE CSEA and .5 FTE CSO in 2018-19 plus an additional 3 FTE SRFT, .5 FTE CSEA and .5 FTE CSO in 2019-20.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

27,300

4. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases	68,250	68,250	68,250

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	379,000	379,000	379,000
Percent of H&W cost paid by employer	3-tiered caps	3-tiered caps	3-tiered caps
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	41,000	41,000	41,000
Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	8,100	8,100	8,100
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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

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

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

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

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

**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?

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**ADDITIONAL FISCAL INDICATORS**

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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)

New Assistant Superintendent of Business Services hired 10/17/2016.

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

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Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,338.46	2,338.46	2,338.46	2,401.00	2,401.00	2,401.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	65.50	65.50	65.50	46.36	46.36	46.36
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,403.96	2,403.96	2,403.96	2,447.36	2,447.36	2,447.36
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	1.52	1.52	1.52	1.52	1.52	1.52
b. Special Education-Special Day Class	28.11	28.11	28.11	38.00	38.00	38.00
c. Special Education-NPS/LCI	11.41	11.41	11.41	19.00	19.00	19.00
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	41.04	41.04	41.04	58.52	58.52	58.52
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,445.00	2,445.00	2,445.00	2,505.88	2,505.88	2,505.88
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

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	15,284,972.00	301	0.00	303	15,284,972.00	305	29,579.00		307	15,255,393.00	309
2000 - Classified Salaries	4,672,516.00	311	64,000.00	313	4,608,516.00	315	180,459.00		317	4,428,057.00	319
3000 - Employee Benefits	7,903,657.00	321	30,096.00	323	7,873,561.00	325	57,218.00		327	7,816,343.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,485,523.00	331	1,000.00	333	2,484,523.00	335	250,569.00		337	2,233,954.00	339
5000 - Services . . . & 7300 - Indirect Costs	6,158,334.00	341	1,425.00	343	6,156,909.00	345	2,574,571.00		347	3,582,338.00	349
TOTAL					36,408,481.00	365			TOTAL	33,316,085.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	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. . . . .	0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .	17,536,866.00		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. . . . .	52.64%		
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) . . . . .	50.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	52.64%
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). . . . .	33,316,085.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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



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	15,390,989.00	301	0.00	303	15,390,989.00	305	25,689.00		307	15,365,300.00	309	
2000 - Classified Salaries	4,822,396.00	311	64,000.00	313	4,758,396.00	315	158,334.00		317	4,600,062.00	319	
3000 - Employee Benefits	8,165,260.00	321	30,096.00	323	8,135,164.00	325	55,301.00		327	8,079,863.00	329	
4000 - Books, Supplies Equip Replace. (6500)	1,436,740.00	331	1,000.00	333	1,435,740.00	335	265,605.00		337	1,170,135.00	339	
5000 - Services... & 7300 - Indirect Costs	5,120,681.00	341	1,425.00	343	5,119,256.00	345	2,488,786.00		347	2,630,470.00	349	
TOTAL					34,839,545.00	365			TOTAL		31,845,830.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	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			56.38%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	56.38%
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)	31,845,830.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	(100.00)	0.00	(33,856.00)				
Other Sources/Uses Detail					70,000.00	0.00		
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	100.00	0.00	33,856.00	0.00				
Other Sources/Uses Detail					0.00	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	70,000.00		
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								
<b>TOTALS</b>	<b>100.00</b>	<b>(100.00)</b>	<b>33,856.00</b>	<b>(33,856.00)</b>	<b>70,000.00</b>	<b>70,000.00</b>		