

San Rafael ESD
Adopted Budget 2017-18
General Fund

| Description | General Fund | | |
|---|--------------------|--------------------|--------------------|
| | Unrestricted | Restricted | Total |
| REVENUES | | | |
| General Purpose (LCFF) Revenues: | 41,812,831 | - | 41,812,831 |
| Federal Revenues | - | 1,999,013 | 1,999,013 |
| Other State Revenues | 827,118 | 2,992,819 | 3,819,937 |
| Other Local Revenues | 476,801 | 6,494,831 | 6,971,632 |
| TOTAL - REVENUES | 43,116,750 | 11,486,663 | 54,603,413 |
| EXPENDITURES | | | |
| Certificated Salaries | 18,751,872 | 4,658,495 | 23,410,367 |
| Classified Salaries | 4,201,914 | 2,168,659 | 6,370,573 |
| Employee Benefits (All) | 7,840,127 | 3,713,342 | 11,553,469 |
| Books & Supplies | 1,254,334 | 886,305 | 2,140,639 |
| Other Operating Expenses (Services) | 4,106,233 | 4,503,214 | 8,609,447 |
| Capital Outlay | 105,551 | 65,000 | 170,551 |
| Other Outgo | 153,718 | 981,132 | 1,134,850 |
| Direct Support/Indirect Costs | (283,054) | 210,648 | (72,406) |
| TOTAL - EXPENDITURES | 36,130,695 | 17,186,795 | 53,317,490 |
| EXCESS (DEFICIENCY) | 6,986,055 | (5,700,132) | 1,285,923 |
| OTHER SOURCES/USES | | | |
| Transfers In | - | - | - |
| Transfers (Out) | - | - | - |
| Net Other Sources (Uses) | (837,185) | (185,000) | (1,022,185) |
| Contributions (to Restricted Programs) | (6,038,832) | 6,038,832 | - |
| TOTAL - OTHER SOURCES/USES | (6,876,017) | 5,853,832 | (1,022,185) |
| FUND BALANCE INCREASE (DECREASE) | 110,038 | 153,700 | 263,738 |
| FUND BALANCE | | | |
| Beginning Fund Balance | 10,760,622 | 224,033 | 10,984,655 |
| Ending Balance, June 30 | 10,870,660 | 377,733 | 11,248,393 |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 40,391,808.00 | 0.00 | 40,391,808.00 | 41,812,831.00 | 0.00 | 41,812,831.00 | 3.5% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 3,021,619.00 | 3,021,619.00 | 0.00 | 1,999,013.00 | 1,999,013.00 | -33.8% |
| 3) Other State Revenue | | 8300-8599 | 1,838,997.00 | 3,036,624.00 | 4,875,621.00 | 827,118.00 | 2,992,819.00 | 3,819,937.00 | -21.7% |
| 4) Other Local Revenue | | 8600-8799 | 619,849.00 | 6,704,919.00 | 7,324,768.00 | 476,801.00 | 6,494,931.00 | 6,971,632.00 | -4.8% |
| 5) TOTAL, REVENUES | | | 42,850,652.00 | 12,763,162.00 | 55,613,814.00 | 43,116,750.00 | 11,486,663.00 | 54,603,413.00 | -1.8% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 18,552,935.00 | 5,483,220.00 | 24,036,155.00 | 18,751,872.00 | 4,658,495.00 | 23,410,367.00 | -2.6% |
| 2) Classified Salaries | | 2000-2999 | 4,114,309.00 | 2,278,295.00 | 6,392,604.00 | 4,201,914.00 | 2,168,659.00 | 6,370,573.00 | -0.3% |
| 3) Employee Benefits | | 3000-3999 | 7,116,685.00 | 3,917,862.00 | 11,034,547.00 | 7,840,127.00 | 3,713,342.00 | 11,553,469.00 | 4.7% |
| 4) Books and Supplies | | 4000-4999 | 2,671,592.00 | 1,873,097.00 | 4,544,689.00 | 1,254,334.00 | 888,305.00 | 2,140,639.00 | -52.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,492,980.00 | 6,058,302.00 | 10,551,282.00 | 4,106,233.00 | 4,503,214.00 | 8,609,447.00 | -18.4% |
| 6) Capital Outlay | | 6000-6999 | 105,551.00 | 312,975.00 | 418,526.00 | 105,551.00 | 65,000.00 | 170,551.00 | -59.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 153,718.00 | 844,883.00 | 998,601.00 | 153,718.00 | 981,132.00 | 1,134,850.00 | 13.6% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (311,009.00) | 222,928.00 | (88,081.00) | (283,054.00) | 210,648.00 | (72,406.00) | -17.8% |
| 9) TOTAL, EXPENDITURES | | | 38,898,761.00 | 20,991,562.00 | 57,888,323.00 | 36,130,695.00 | 17,186,795.00 | 53,317,490.00 | -7.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 5,953,891.00 | (8,228,400.00) | (2,274,509.00) | 6,986,055.00 | (5,700,132.00) | 1,285,923.00 | -156.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 885,377.00 | 185,000.00 | 1,070,377.00 | 857,185.00 | 185,000.00 | 1,042,185.00 | -2.6% |
| 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% |
| Contributions | | 8980-8999 | (6,572,031.00) | 6,572,031.00 | 0.00 | (6,038,832.00) | 6,038,832.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | (7,437,408.00) | 6,387,031.00 | (1,050,377.00) | (6,878,017.00) | 5,853,832.00 | (1,022,185.00) | -2.7% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E INCREASE (DECREASE) IN FUND ICE (C + D4) | | | (1,483,517.00) | (1,841,369.00) | (3,324,886.00) | 110,038.00 | 153,700.00 | 263,738.00 | -107.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,244,139.24 | 2,065,401.74 | 14,309,540.98 | 10,760,622.24 | 224,032.74 | 10,984,654.98 | -23.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,244,139.24 | 2,065,401.74 | 14,309,540.98 | 10,760,622.24 | 224,032.74 | 10,984,654.98 | -23.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,244,139.24 | 2,065,401.74 | 14,309,540.98 | 10,760,622.24 | 224,032.74 | 10,984,654.98 | -23.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,760,622.24 | 224,032.74 | 10,984,654.98 | 10,870,660.24 | 377,732.74 | 11,248,392.98 | 2.4% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 0.00 | 2,500.00 | 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 | 224,032.98 | 224,032.98 | 0.00 | 377,732.98 | 377,732.98 | 68.6% |
| 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 | 4,125,709.00 | 0.00 | 4,125,709.00 | 3,803,777.00 | 0.00 | 3,803,777.00 | -7.8% |
| 7% Board Designated Reserve | 0000 | 9780 | | | | 3,803,777.00 | | 3,803,777.00 | |
| 7% Board Designated Reserve | 0000 | 9780 | 4,125,709.00 | | 4,125,709.00 | | | | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,768,161.00 | 0.00 | 1,768,161.00 | 1,630,190.00 | 0.00 | 1,630,190.00 | -7.8% |
| Unassigned/Unappropriated Amount | | 9790 | 4,864,252.24 | (0.22) | 4,864,252.02 | 5,436,693.24 | (0.22) | 5,436,693.02 | 11.8% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 18,608,997.46 | (4,990,335.22) | 13,618,662.24 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 45,641.05 | 0.00 | 45,641.05 | | | | |
| c) in Revolving Fund | | 9130 | 2,500.00 | 0.00 | 2,500.00 | | | | |
| 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 | 3,150.00 | 11,058.35 | 14,208.35 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 290,000.00 | 0.00 | 290,000.00 | | | | |
| 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 | | | 18,948,288.51 | (4,979,276.87) | 13,969,011.64 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 2,194,354.59 | 5,785.38 | 2,200,139.97 | | | | |
| 2) Due to Grantor Governments | | 9590 | 152,339.00 | 0.00 | 152,339.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 2,346,693.59 | 5,785.38 | 2,352,478.97 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 16,601,594.92 | (4,985,062.25) | 11,616,532.67 | | | | |

| 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) | |
| SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 16,808,957.00 | 0.00 | 16,808,957.00 | 18,092,062.00 | 0.00 | 18,092,062.00 | 7.6% |
| Education Protection Account State Aid - Current Year | | 8012 | 2,929,119.00 | 0.00 | 2,929,119.00 | 1,871,377.00 | 0.00 | 1,871,377.00 | -36.1% |
| State Aid - Prior Years | | 8019 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 112,284.00 | 0.00 | 112,284.00 | 113,418.00 | 0.00 | 113,418.00 | 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 | 21,839,546.00 | 0.00 | 21,839,546.00 | 22,903,791.00 | 0.00 | 22,903,791.00 | 4.9% |
| Unsecured Roll Taxes | | 8042 | 421,047.00 | 0.00 | 421,047.00 | 443,207.00 | 0.00 | 443,207.00 | 5.3% |
| Prior Years' Taxes | | 8043 | 15,012.00 | 0.00 | 15,012.00 | 53,952.00 | 0.00 | 53,952.00 | 259.4% |
| Supplemental Taxes | | 8044 | 1,348,966.00 | 0.00 | 1,348,966.00 | 1,053,282.00 | 0.00 | 1,053,282.00 | -21.8% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (3,116,840.00) | 0.00 | (3,116,840.00) | (2,873,810.00) | 0.00 | (2,873,810.00) | -7.8% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 277,590.00 | 0.00 | 277,590.00 | 275,634.00 | 0.00 | 275,634.00 | -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 | 5,851.00 | 0.00 | 5,851.00 | 5,851.00 | 0.00 | 5,851.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | (2,926.00) | 0.00 | (2,926.00) | (2,926.00) | 0.00 | (2,926.00) | 0.0% |
| Subtotal, LCFF Sources | | | 40,656,806.00 | 0.00 | 40,656,806.00 | 41,935,838.00 | 0.00 | 41,935,838.00 | 3.1% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (265,000.00) | | (265,000.00) | (123,007.00) | | (123,007.00) | -53.6% |
| or 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% |
| TOTAL, LCFF SOURCES | | | 40,391,806.00 | 0.00 | 40,391,806.00 | 41,812,831.00 | 0.00 | 41,812,831.00 | 3.5% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 925,788.00 | 925,788.00 | 0.00 | 929,921.00 | 929,921.00 | 0.4% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 197,958.00 | 197,958.00 | 0.00 | 272,026.00 | 272,026.00 | 37.4% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 929,071.00 | 929,071.00 | | 571,901.00 | 571,901.00 | -38.4% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Educator Quality | 4035 | 8290 | | 115,063.00 | 115,063.00 | | 0.00 | 0.00 | -100.0% |
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | | 25,327.00 | 25,327.00 | | 20,031.00 | 20,031.00 | -20.9% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|--|---------------------------------------|--------------|---------------------------|---------------------|---------------------------|-------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Part A, English Learner | 4203 | 8290 | | 359,094.00 | 359,094.00 | | 205,134.00 | 205,134.00 | -42.9% |
| Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB) | 4810 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3012-3020, 3030-3199, 4038-4126, 5510 | 8290 | | 469,318.00 | 469,318.00 | | 0.00 | 0.00 | -100.0% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 3,021,619.00 | 3,021,619.00 | 0.00 | 1,999,013.00 | 1,999,013.00 | -33.8% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| RCC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 1,119,425.00 | 0.00 | 1,119,425.00 | 137,325.00 | 0.00 | 137,325.00 | -87.7% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 708,299.00 | 236,627.00 | 944,926.00 | 678,520.00 | 223,913.00 | 902,433.00 | -4.5% |
| 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 | | | | | | | | | |
| After School Education and Safety (ASES) | 6010 | 8590 | | 1,104,467.00 | 1,104,467.00 | | 1,104,467.00 | 1,104,467.00 | 0.0% |
| School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| 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 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 11,273.00 | 1,695,530.00 | 1,706,803.00 | 11,273.00 | 1,664,439.00 | 1,675,712.00 | -1.8% |
| TOTAL, OTHER STATE REVENUE | | | 1,838,997.00 | 3,036,624.00 | 4,875,621.00 | 827,118.00 | 2,992,819.00 | 3,819,937.00 | -21.7% |

| 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) | |
| LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 2,908,815.00 | 2,908,815.00 | 0.00 | 2,831,541.00 | 2,831,541.00 | -2.7% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 22,500.00 | 0.00 | 22,500.00 | 32,339.00 | 0.00 | 32,339.00 | 43.7% |
| 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 | 260,458.00 | 0.00 | 260,458.00 | 260,000.00 | 0.00 | 260,000.00 | -0.2% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Union/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 | 2,926.00 | 0.00 | 2,926.00 | 2,926.00 | 0.00 | 2,926.00 | 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 | 333,965.00 | 1,513,776.00 | 1,847,741.00 | 181,536.00 | 1,407,701.00 | 1,589,237.00 | -14.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 2,282,328.00 | 2,282,328.00 | | 2,255,589.00 | 2,255,589.00 | -1.2% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 619,849.00 | 6,704,919.00 | 7,324,768.00 | 476,801.00 | 6,494,831.00 | 6,971,632.00 | -4.8% |
| TOTAL, REVENUES | | | 42,850,652.00 | 12,763,162.00 | 55,613,814.00 | 43,116,750.00 | 11,486,663.00 | 54,603,413.00 | -1.8% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|---------------------|---------------------------|----------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 15,216,119.00 | 4,242,590.00 | 19,458,709.00 | 15,726,803.00 | 3,581,462.00 | 19,288,265.00 | -0.9% |
| Certificated Pupil Support Salaries | | 1200 | 336,025.00 | 605,792.00 | 941,817.00 | 311,303.00 | 615,333.00 | 926,636.00 | -1.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 2,516,279.00 | 507,866.00 | 3,024,145.00 | 2,264,461.00 | 473,850.00 | 2,738,311.00 | -9.5% |
| Other Certificated Salaries | | 1900 | 484,512.00 | 128,972.00 | 611,484.00 | 449,305.00 | 7,850.00 | 457,155.00 | -25.2% |
| TOTAL, CERTIFICATED SALARIES | | | 18,552,935.00 | 5,483,220.00 | 24,036,155.00 | 18,751,872.00 | 4,658,495.00 | 23,410,367.00 | -2.6% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 264,506.00 | 1,035,806.00 | 1,300,312.00 | 256,998.00 | 1,056,128.00 | 1,317,126.00 | 1.3% |
| Classified Support Salaries | | 2200 | 1,358,326.00 | 781,431.00 | 2,139,757.00 | 1,396,518.00 | 708,420.00 | 2,104,938.00 | -1.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 492,850.00 | 234,060.00 | 726,910.00 | 509,809.00 | 253,089.00 | 762,878.00 | 4.9% |
| Clerical, Technical and Office Salaries | | 2400 | 1,696,217.00 | 191,890.00 | 1,888,107.00 | 1,725,300.00 | 120,352.00 | 1,845,652.00 | -2.2% |
| Other Classified Salaries | | 2900 | 302,410.00 | 35,108.00 | 337,518.00 | 311,289.00 | 28,690.00 | 339,979.00 | 0.7% |
| TOTAL, CLASSIFIED SALARIES | | | 4,114,309.00 | 2,278,295.00 | 6,392,604.00 | 4,201,914.00 | 2,168,659.00 | 6,370,573.00 | -0.3% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 2,313,770.00 | 2,320,670.00 | 4,634,440.00 | 2,692,802.00 | 2,268,010.00 | 4,960,812.00 | 7.0% |
| PERS | | 3201-3202 | 584,801.00 | 300,776.00 | 885,577.00 | 676,320.00 | 310,989.00 | 987,309.00 | 11.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 599,665.00 | 270,530.00 | 870,195.00 | 719,175.00 | 224,681.00 | 943,856.00 | 8.5% |
| Health and Welfare Benefits | | 3401-3402 | 2,852,993.00 | 833,497.00 | 3,686,490.00 | 2,975,163.00 | 747,461.00 | 3,722,624.00 | 1.0% |
| Unemployment Insurance | | 3501-3502 | 11,596.00 | 4,084.00 | 15,680.00 | 11,517.00 | 3,403.00 | 14,920.00 | -4.8% |
| Workers' Compensation | | 3601-3602 | 453,085.00 | 159,833.00 | 612,918.00 | 457,827.00 | 132,847.00 | 590,674.00 | -3.8% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 159,429.00 | 0.00 | 159,429.00 | 159,429.00 | 0.00 | 159,429.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 141,346.00 | 28,472.00 | 169,818.00 | 147,894.00 | 25,951.00 | 173,845.00 | 2.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 7,116,685.00 | 3,917,862.00 | 11,034,547.00 | 7,840,127.00 | 3,713,342.00 | 11,553,469.00 | 4.7% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Ad Textbooks and Core Curricula Materials | | 4100 | 750,595.00 | 295,125.00 | 1,045,720.00 | 21,595.00 | 277,050.00 | 298,645.00 | -71.4% |
| Books and Other Reference Materials | | 4200 | 126,464.00 | 33,746.00 | 160,210.00 | 101,623.00 | 0.00 | 101,623.00 | -36.6% |
| Materials and Supplies | | 4300 | 1,283,193.00 | 1,403,267.00 | 2,686,460.00 | 885,403.00 | 540,058.00 | 1,425,461.00 | -46.9% |
| Noncapitalized Equipment | | 4400 | 511,340.00 | 140,959.00 | 652,299.00 | 245,713.00 | 69,197.00 | 314,910.00 | -51.7% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,671,592.00 | 1,873,097.00 | 4,544,689.00 | 1,254,334.00 | 886,305.00 | 2,140,639.00 | -52.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 2,172,757.00 | 2,172,757.00 | 0.00 | 1,525,058.00 | 1,525,058.00 | -29.8% |
| Travel and Conferences | | 5200 | 75,559.00 | 198,510.00 | 274,069.00 | 54,078.00 | 49,001.00 | 103,080.00 | -62.4% |
| Dues and Memberships | | 5300 | 40,548.00 | 160.00 | 40,708.00 | 40,900.00 | 0.00 | 40,900.00 | 0.5% |
| Insurance | | 5400 - 5450 | 336,365.00 | 0.00 | 336,365.00 | 356,542.00 | 0.00 | 356,542.00 | 6.0% |
| Operations and Housekeeping Services | | 5500 | 1,031,800.00 | 0.00 | 1,031,800.00 | 1,043,590.00 | 0.00 | 1,043,590.00 | 1.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 229,474.00 | 106,581.00 | 336,055.00 | 239,335.00 | 69,522.00 | 308,857.00 | -8.1% |
| Transfers of Direct Costs | | 5710 | (1,932.00) | 1,717.00 | (215.00) | (1,301.00) | 1,301.00 | 0.00 | -100.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,633,478.00 | 3,566,627.00 | 6,200,105.00 | 2,229,736.00 | 2,846,432.00 | 5,076,170.00 | -18.1% |
| Communications | | 5900 | 147,688.00 | 11,950.00 | 159,638.00 | 143,350.00 | 11,900.00 | 155,250.00 | -2.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,482,980.00 | 6,058,302.00 | 10,551,282.00 | 4,106,233.00 | 4,503,214.00 | 8,609,447.00 | -18.4% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| C CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 145,375.00 | 145,375.00 | 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 | 49,654.00 | 95,000.00 | 144,654.00 | 49,654.00 | 15,000.00 | 64,654.00 | -55.3% |
| Equipment Replacement | | 6500 | 55,897.00 | 42,600.00 | 98,497.00 | 55,897.00 | 20,000.00 | 75,897.00 | -22.9% |
| TOTAL, CAPITAL OUTLAY | | | 105,551.00 | 312,975.00 | 418,526.00 | 105,551.00 | 65,000.00 | 170,551.00 | -59.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools | | 7141 | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 507,866.00 | 507,866.00 | 0.00 | 644,115.00 | 644,115.00 | 26.8% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| All Other Transfers | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7281-7283 | 153,718.00 | 0.00 | 153,718.00 | 153,718.00 | 0.00 | 153,718.00 | 0.0% |
| Debt Service | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 157,354.00 | 157,354.00 | 0.00 | 157,354.00 | 157,354.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 149,663.00 | 149,663.00 | 0.00 | 149,663.00 | 149,663.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 153,718.00 | 844,883.00 | 998,601.00 | 153,718.00 | 981,132.00 | 1,134,850.00 | 13.6% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (222,928.00) | 222,928.00 | 0.00 | (210,648.00) | 210,648.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (88,081.00) | 0.00 | (88,081.00) | (72,406.00) | 0.00 | (72,406.00) | -17.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (311,009.00) | 222,928.00 | (88,081.00) | (283,054.00) | 210,648.00 | (72,406.00) | -17.8% |
| TOTAL, EXPENDITURES | | | 36,896,781.00 | 20,991,562.00 | 57,888,323.00 | 36,130,695.00 | 17,186,795.00 | 53,317,490.00 | -7.9% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|---------------------|---------------------------|-----------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 885,377.00 | 185,000.00 | 1,070,377.00 | 857,185.00 | 185,000.00 | 1,042,185.00 | -2.6% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 885,377.00 | 185,000.00 | 1,070,377.00 | 857,185.00 | 185,000.00 | 1,042,185.00 | -2.6% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| Slate Apportionments Emergency Apportionments Proceeds | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (6,572,031.00) | 6,572,031.00 | 0.00 | (6,038,832.00) | 6,038,832.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (6,572,031.00) | 6,572,031.00 | 0.00 | (6,038,832.00) | 6,038,832.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (7,437,408.00) | 6,387,031.00 | (1,050,377.00) | (6,876,017.00) | 5,853,832.00 | (1,022,185.00) | -2.7% |

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 40,391,808.00 | 0.00 | 40,391,808.00 | 41,812,831.00 | 0.00 | 41,812,831.00 | 3.5% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 3,021,619.00 | 3,021,619.00 | 0.00 | 1,999,013.00 | 1,999,013.00 | -33.8% |
| 3) Other State Revenue | | 8300-8599 | 1,838,987.00 | 3,036,624.00 | 4,875,621.00 | 827,118.00 | 2,992,819.00 | 3,819,937.00 | -21.7% |
| 4) Other Local Revenue | | 8600-8799 | 619,849.00 | 6,704,919.00 | 7,324,768.00 | 476,801.00 | 6,494,831.00 | 6,971,632.00 | -4.8% |
| 5) TOTAL, REVENUES | | | 42,850,652.00 | 12,763,162.00 | 55,613,814.00 | 43,116,750.00 | 11,486,663.00 | 54,603,413.00 | -1.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 22,832,500.00 | 11,767,347.00 | 34,599,847.00 | 22,190,850.00 | 9,742,249.00 | 31,933,099.00 | -7.7% |
| 2) Instruction - Related Services | 2000-2999 | | 5,724,029.00 | 3,521,342.00 | 9,245,371.00 | 5,407,166.00 | 2,269,293.00 | 7,676,459.00 | -17.0% |
| 3) Pupil Services | 3000-3999 | | 1,993,863.00 | 2,688,164.00 | 4,682,027.00 | 1,899,650.00 | 2,681,848.00 | 4,581,498.00 | -1.5% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 53,277.00 | 188,519.00 | 241,796.00 | 55,850.00 | 0.00 | 55,850.00 | -76.9% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 2,484,807.00 | 402,949.00 | 2,887,756.00 | 2,647,040.00 | 392,486.00 | 3,039,526.00 | 5.3% |
| 8) Plant Services | 8000-8999 | | 3,684,567.00 | 1,578,358.00 | 5,262,925.00 | 3,776,421.00 | 1,119,787.00 | 4,896,208.00 | -7.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 153,718.00 | 844,883.00 | 998,601.00 | 153,718.00 | 981,132.00 | 1,134,850.00 | 13.6% |
| 10) TOTAL, EXPENDITURES | | | 38,896,761.00 | 20,991,562.00 | 57,888,323.00 | 36,130,695.00 | 17,166,795.00 | 53,317,490.00 | -7.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 5,953,891.00 | (8,228,400.00) | (2,274,509.00) | 6,986,055.00 | (5,700,132.00) | 1,285,923.00 | -156.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 885,377.00 | 185,000.00 | 1,070,377.00 | 857,185.00 | 185,000.00 | 1,042,185.00 | -2.6% |
| 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% |
| c) Contributions | | 8980-8999 | (6,572,031.00) | 6,572,031.00 | 0.00 | (6,038,832.00) | 6,038,832.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (7,437,408.00) | 6,387,031.00 | (1,050,377.00) | (6,876,017.00) | 5,853,832.00 | (1,022,185.00) | -2.7% |

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,483,517.00) | (1,841,369.00) | (3,324,886.00) | 110,038.00 | 153,700.00 | 263,738.00 | -107.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,244,139.24 | 2,065,401.74 | 14,309,540.98 | 10,760,622.24 | 224,032.74 | 10,984,654.98 | -23.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,244,139.24 | 2,065,401.74 | 14,309,540.98 | 10,760,622.24 | 224,032.74 | 10,984,654.98 | -23.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,244,139.24 | 2,065,401.74 | 14,309,540.98 | 10,760,622.24 | 224,032.74 | 10,984,654.98 | -23.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,760,622.24 | 224,032.74 | 10,984,654.98 | 10,870,660.24 | 377,732.74 | 11,248,392.98 | 2.4% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 0.00 | 2,500.00 | 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 | 224,032.96 | 224,032.96 | 0.00 | 377,732.96 | 377,732.96 | 68.6% |
| 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 | 4,125,709.00 | 0.00 | 4,125,709.00 | 3,803,777.00 | 0.00 | 3,803,777.00 | -7.8% |
| 7% Board Designated Reserve | 0000 | 9780 | | | | 3,803,777.00 | | 3,803,777.00 | |
| 7% Board Designated Reserve | 0000 | 9780 | 4,125,709.00 | | 4,125,709.00 | | | | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,768,161.00 | 0.00 | 1,768,161.00 | 1,630,190.00 | 0.00 | 1,630,190.00 | -7.8% |
| Unassigned/Unappropriated Amount | | 9790 | 4,864,252.24 | (0.22) | 4,864,252.02 | 5,436,893.24 | (0.22) | 5,436,893.02 | 11.8% |

| Resource | Description | 2016-17 Estimated Actuals | 2017-18 Budget |
|---------------------------|--|--------------------------------------|---------------------------|
| 3320 | Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611 | 0.42 | 0.42 |
| 5640 | Medi-Cal Billing Option | 0.23 | 0.23 |
| 6300 | Lottery: Instructional Materials | 105,493.83 | 54,856.83 |
| 7400 | Quality Education Investment Act | 0.40 | 0.40 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Secti | 97,229.17 | 275,425.17 |
| 9010 | Other Restricted Local | 21,308.91 | 47,449.91 |
| Total, Restricted Balance | | <u>224,032.96</u> | <u>377,732.96</u> |

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

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

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,515,897.35 | 6,515,897.35 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,515,897.35 | 6,515,897.35 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,515,897.35 | 6,515,897.35 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,515,897.35 | 6,515,897.35 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| 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 | 6,515,897.35 | 6,515,897.35 | 0.0% |
| Reserved for Debt Service | 0000 | 9780 | | 6,515,897.35 | |
| Reserved for Debt Service | 0000 | 9780 | 6,515,897.35 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 296,894.00 | 296,894.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 75.00 | 75.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 296,969.00 | 296,969.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 180,010.00 | 187,196.00 | 4.0% |
| 2) Classified Salaries | | 2000-2999 | 800.00 | 2,000.00 | 150.0% |
| 3) Employee Benefits | | 3000-3999 | 87,565.00 | 89,624.00 | 2.4% |
| 4) Books and Supplies | | 4000-4999 | 11,284.00 | 4,933.00 | -56.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,229.00 | 5,072.00 | 19.9% |
| 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 | 13,081.00 | 8,144.00 | -37.7% |
| 9) TOTAL, EXPENDITURES | | | 296,969.00 | 296,969.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7.96 | 7.96 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7.96 | 7.96 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7.96 | 7.96 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7.96 | 7.96 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 7.96 | 7.96 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | (4,327.17) | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | (4,327.17) | | |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 25,000.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 25,000.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | (29,327.17) | | |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8567 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 283,008.00 | 283,008.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 13,886.00 | 13,886.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 296,894.00 | 296,894.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 75.00 | 75.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 75.00 | 75.00 | 0.0% |
| TOTAL, REVENUES | | | 296,969.00 | 296,969.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 177,785.00 | 181,196.00 | 1.9% |
| 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 | 2,225.00 | 6,000.00 | 169.7% |
| TOTAL, CERTIFICATED SALARIES | | | 180,010.00 | 187,196.00 | 4.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 800.00 | 2,000.00 | 150.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 800.00 | 2,000.00 | 150.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 26,057.00 | 29,471.00 | 13.1% |
| PERS | | 3201-3202 | 6,055.00 | 7,389.00 | 22.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 5,307.00 | 5,643.00 | 6.3% |
| Health and Welfare Benefits | | 3401-3402 | 43,566.00 | 39,000.00 | -10.5% |
| Unemployment Insurance | | 3501-3502 | 92.00 | 98.00 | 6.5% |
| Workers' Compensation | | 3601-3602 | 3,626.00 | 3,823.00 | 5.4% |
| 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 | 2,862.00 | 4,200.00 | 46.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 87,565.00 | 89,624.00 | 2.4% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 11,284.00 | 4,933.00 | -56.3% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 11,284.00 | 4,933.00 | -56.3% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 3,170.00 | 2,928.00 | -7.6% |
| Dues and Memberships | | 5300 | 160.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 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 | 899.00 | 2,144.00 | 138.5% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,229.00 | 5,072.00 | 19.9% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| 1 Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 13,081.00 | 8,144.00 | -37.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 13,081.00 | 8,144.00 | -37.7% |
| TOTAL, EXPENDITURES | | | 296,969.00 | 296,969.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 296,894.00 | 296,894.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 75.00 | 75.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 296,969.00 | 296,969.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 275,426.00 | 276,198.00 | 0.3% |
| 2) Instruction - Related Services | 2000-2999 | | 8,462.00 | 12,627.00 | 49.2% |
| 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% |
| General Administration | 7000-7999 | | 13,081.00 | 8,144.00 | -37.7% |
| 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 | | | 296,969.00 | 296,969.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 7.96 | 7.96 | 0.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 7.96 | 7.96 | 0.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 7.96 | 7.96 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 7.96 | 7.96 | 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% |
| Restricted | | | | | |
| | | 9740 | 7.96 | 7.96 | 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% |

| <u>Resource</u> | <u>Description</u> | <u>2016-17 Estimated Actuals</u> | <u>2017-18 Budget</u> |
|---------------------------|---|--------------------------------------|---------------------------|
| 6105 | Child Development: California State Preschool Program | 7.96 | 7.96 |
| Total, Restricted Balance | | 7.96 | 7.96 |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,997,000.00 | 1,967,660.00 | -1.5% |
| 3) Other State Revenue | | 8300-8599 | 128,300.00 | 125,249.00 | -2.4% |
| 4) Other Local Revenue | | 8600-8799 | 176,270.00 | 180,800.00 | 2.6% |
| 5) TOTAL, REVENUES | | | 2,301,570.00 | 2,273,709.00 | -1.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 772,297.00 | 806,138.00 | 4.4% |
| 3) Employee Benefits | | 3000-3999 | 395,899.00 | 409,102.00 | 3.3% |
| 4) Books and Supplies | | 4000-4999 | 909,822.00 | 863,155.00 | -5.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 154,677.00 | 131,052.00 | -15.3% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 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 | 75,000.00 | 64,262.00 | -14.3% |
| 9) TOTAL, EXPENDITURES | | | 2,307,695.00 | 2,273,709.00 | -1.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (6,125.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (6,125.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 155,835.38 | 149,710.38 | -3.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 155,835.38 | 149,710.38 | -3.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 155,835.38 | 149,710.38 | -3.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 149,710.38 | 149,710.38 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 350.00 | 0.00 | -100.0% |
| Stores | | 9712 | 3,542.03 | 0.00 | -100.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 145,818.35 | 149,710.38 | 2.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 8,285.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 22,176.22 | | |
| c) in Revolving Fund | | 9130 | 350.00 | | |
| 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 | 3,542.03 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 34,353.25 | | |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 34,286.28 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 265,000.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 299,286.28 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | | | (264,933.03) |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 1,997,000.00 | 1,967,660.00 | -1.5% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,997,000.00 | 1,967,660.00 | -1.5% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 128,300.00 | 125,249.00 | -2.4% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 128,300.00 | 125,249.00 | -2.4% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 173,000.00 | 178,300.00 | 3.1% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 750.00 | 500.00 | -33.3% |
| 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 | 2,520.00 | 2,000.00 | -20.6% |
| TOTAL, OTHER LOCAL REVENUE | | | 176,270.00 | 180,800.00 | 2.6% |
| TOTAL, REVENUES | | | 2,301,570.00 | 2,273,709.00 | -1.2% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 587,787.00 | 621,840.00 | 5.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 148,640.00 | 147,184.00 | -1.0% |
| Clerical, Technical and Office Salaries | | 2400 | 35,870.00 | 37,114.00 | 3.5% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 772,297.00 | 806,138.00 | 4.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 109,339.00 | 125,202.00 | 14.5% |
| DI/Medicare/Alternative | | 3301-3302 | 63,421.00 | 73,411.00 | 15.8% |
| Health and Welfare Benefits | | 3401-3402 | 207,000.00 | 193,962.00 | -6.3% |
| Unemployment Insurance | | 3501-3502 | 394.00 | 404.00 | 2.5% |
| Workers' Compensation | | 3601-3602 | 15,745.00 | 16,123.00 | 2.4% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 395,899.00 | 409,102.00 | 3.3% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 97,314.00 | 102,155.00 | 5.0% |
| Noncapitalized Equipment | | 4400 | 2,000.00 | 7,000.00 | 250.0% |
| Food | | 4700 | 810,508.00 | 754,000.00 | -7.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 909,822.00 | 863,155.00 | -5.1% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 9,500.00 | 10,000.00 | 5.3% |
| Dues and Memberships | | 5300 | 820.00 | 400.00 | -51.2% |
| 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 | 13,845.00 | 11,100.00 | -19.8% |
| 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 | 129,932.00 | 108,772.00 | -16.3% |
| Communications | | 5900 | 580.00 | 780.00 | 34.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 154,677.00 | 131,052.00 | -15.3% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 75,000.00 | 64,262.00 | -14.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 75,000.00 | 64,262.00 | -14.3% |
| TOTAL, EXPENDITURES | | | 2,307,695.00 | 2,273,709.00 | -1.5% |

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

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,997,000.00 | 1,967,660.00 | -1.5% |
| 3) Other State Revenue | | 8300-8599 | 128,300.00 | 125,249.00 | -2.4% |
| 4) Other Local Revenue | | 8600-8799 | 176,270.00 | 180,800.00 | 2.6% |
| 5) TOTAL, REVENUES | | | 2,301,570.00 | 2,273,709.00 | -1.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 2,232,695.00 | 2,209,447.00 | -1.0% |
| 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% |
| General Administration | 7000-7999 | | 75,000.00 | 64,262.00 | -14.3% |
| 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 | | | 2,307,695.00 | 2,273,709.00 | -1.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (6,125.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (6,125.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 155,835.38 | 149,710.38 | -3.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 155,835.38 | 149,710.38 | -3.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 155,835.38 | 149,710.38 | -3.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 149,710.38 | 149,710.38 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 350.00 | 0.00 | -100.0% |
| Stores | | 9712 | 3,542.03 | 0.00 | -100.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| Restricted | | 9740 | 145,818.35 | 149,710.38 | 2.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2016-17 Estimated Actuals | 2017-18 Budget |
|----------------------------------|--|--------------------------------------|---------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 133,495.44 | 137,387.47 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 12,322.91 | 12,322.91 |
| Total, Restricted Balance | | 145,818.35 | 149,710.38 |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 265,000.00 | 123,007.00 | -53.6% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,020.00 | 1,000.00 | -2.0% |
| 5) TOTAL, REVENUES | | | 266,020.00 | 124,007.00 | -53.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 257,000.00 | 75,000.00 | -70.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 257,000.00 | 75,000.00 | -70.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 9,020.00 | 49,007.00 | 443.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 9,020.00 | 49,007.00 | 443.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 727,799.70 | 736,819.70 | 1.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 727,799.70 | 736,819.70 | 1.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 727,799.70 | 736,819.70 | 1.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| 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 | 736,819.70 | 785,826.70 | 6.7% |
| Reserved for Deferred Maintenance | 0000 | 9780 | | 785,826.70 | |
| Reserved for Deferred Maintenance | 0000 | 9780 | 736,819.70 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 550,060.05 | | |
| 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 | | |
| ⁰¹ TOTAL, ASSETS | | | 550,060.05 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 550,060.05 | | |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 265,000.00 | 123,007.00 | -53.6% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 265,000.00 | 123,007.00 | -53.6% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | | | | |
| | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 600.00 | 1,000.00 | 66.7% |
| Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 420.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,020.00 | 1,000.00 | -2.0% |
| TOTAL, REVENUES | | | 266,020.00 | 124,007.00 | -53.4% |

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

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 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% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 25,000.00 | 25,000.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 232,000.00 | 50,000.00 | -78.4% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 257,000.00 | 75,000.00 | -70.8% |
| R OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 257,000.00 | 75,000.00 | -70.8% |

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

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 265,000.00 | 123,007.00 | -53.6% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,020.00 | 1,000.00 | -2.0% |
| 5) TOTAL, REVENUES | | | 266,020.00 | 124,007.00 | -53.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 257,000.00 | 75,000.00 | -70.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 257,000.00 | 75,000.00 | -70.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 9,020.00 | 49,007.00 | 443.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 9,020.00 | 49,007.00 | 443.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 727,799.70 | 736,819.70 | 1.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 727,799.70 | 736,819.70 | 1.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 727,799.70 | 736,819.70 | 1.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
|) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 736,819.70 | 785,826.70 | 6.7% |
| Reserved for Deferred Maintenance | 0000 | 9780 | | 785,826.70 | |
| Reserved for Deferred Maintenance | 0000 | 9780 | 736,819.70 | | |
| 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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 900.00 | 5,000.00 | 455.6% |
| 5) TOTAL, REVENUES | | | 900.00 | 5,000.00 | 455.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 900.00 | 5,000.00 | 455.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 760,295.00 | 760,295.00 | 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 | | | 760,295.00 | 760,295.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 761,195.00 | 765,295.00 | 0.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,739,595.45 | 2,500,790.45 | 43.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,739,595.45 | 2,500,790.45 | 43.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,739,595.45 | 2,500,790.45 | 43.8% |
| 2) Ending Balance, June 30 (E + F1a) | | | 2,500,790.45 | 3,266,085.45 | 30.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 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 | 2,500,790.45 | 3,266,085.45 | 30.6% |
| Reserved for OPEB | 0000 | 9780 | | 3,266,085.45 | |
| Reserved for OPEB | 0000 | 9780 | 2,500,790.45 | | |
| 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,744,162.89 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,744,162.89 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 1,744,162.89 | | |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 900.00 | 5,000.00 | 455.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 900.00 | 5,000.00 | 455.6% |
| TOTAL, REVENUES | | | 900.00 | 5,000.00 | 455.6% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 760,295.00 | 760,295.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 760,295.00 | 760,295.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| er Sources | | | | | |
| ransfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 760,295.00 | 760,295.00 | 0.0% |

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 900.00 | 5,000.00 | 455.6% |
| 5) TOTAL, REVENUES | | | 900.00 | 5,000.00 | 455.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 900.00 | 5,000.00 | 455.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 760,295.00 | 760,295.00 | 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 | | | 760,295.00 | 760,295.00 | 0.0% |

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 761,195.00 | 765,295.00 | 0.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,739,595.45 | 2,500,790.45 | 43.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,739,595.45 | 2,500,790.45 | 43.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,739,595.45 | 2,500,790.45 | 43.8% |
| 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% |
| Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,500,790.45 | 3,266,085.45 | 30.6% |
| Reserved for OPEB | 0000 | 9780 | | 3,266,085.45 | |
| Reserved for OPEB | 0000 | 9780 | 2,500,790.45 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| <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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,339.00 | 3,339.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 200,000.00 | 100,000.00 | -50.0% |
| 5) TOTAL, REVENUES | | | 203,339.00 | 103,339.00 | -49.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 115,000.00 | 116,407.00 | 1.2% |
| 3) Employee Benefits | | 3000-3999 | 41,551.00 | 44,708.00 | 7.6% |
| 4) Books and Supplies | | 4000-4999 | 5,500.00 | 4,300.00 | -21.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 348,013.00 | 169,500.00 | -51.3% |
| 6) Capital Outlay | | 6000-6999 | 5,684,043.00 | 10,605,932.00 | 86.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 6,194,107.00 | 10,940,847.00 | 76.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (5,990,768.00) | (10,837,508.00) | 80.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (5,990,768.00) | (10,837,508.00) | 80.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 24,723,484.30 | 18,732,716.30 | -24.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 24,723,484.30 | 18,732,716.30 | -24.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 24,723,484.30 | 18,732,716.30 | -24.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 18,705,051.14 | 7,867,543.14 | -57.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 27,665.16 | 27,665.16 | 0.0% |
| Reserved for Capitol Projects | 0000 | 9780 | | 27,665.16 | |
| Reserved for Capitol Projects | 0000 | 9780 | 27,665.16 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 23,375,147.83 | | |
| 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 | | | 23,375,147.83 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 23,375,147.83 | | |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 3,339.00 | 3,339.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 3,339.00 | 3,339.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 200,000.00 | 100,000.00 | -50.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 200,000.00 | 100,000.00 | -50.0% |
| TOTAL, REVENUES | | | 203,339.00 | 103,339.00 | -49.2% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 70,000.00 | 79,969.00 | 14.2% |
| Clerical, Technical and Office Salaries | | 2400 | 45,000.00 | 36,438.00 | -19.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 115,000.00 | 116,407.00 | 1.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 12,145.00 | 3,339.00 | -72.5% |
| PERS | | 3201-3202 | 6,250.00 | 18,079.00 | 189.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 8,798.00 | 8,904.00 | 1.2% |
| Health and Welfare Benefits | | 3401-3402 | 12,000.00 | 12,000.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 58.00 | 58.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 2,300.00 | 2,328.00 | 1.2% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| , Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 41,551.00 | 44,708.00 | 7.6% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,500.00 | 300.00 | -88.0% |
| Noncapitalized Equipment | | 4400 | 3,000.00 | 4,000.00 | 33.3% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,500.00 | 4,300.00 | -21.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| 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 | 340,873.00 | 167,500.00 | -50.9% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 348,013.00 | 169,500.00 | -51.3% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 220,397.45 | 54,756.00 | -75.2% |
| Buildings and Improvements of Buildings | | 6200 | 5,350,573.85 | 10,551,176.00 | 97.2% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 113,071.70 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 5,684,043.00 | 10,605,932.00 | 86.6% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 6,194,107.00 | 10,940,847.00 | 76.6% |

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

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

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,339.00 | 3,339.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 200,000.00 | 100,000.00 | -50.0% |
| 5) TOTAL, REVENUES | | | 203,339.00 | 103,339.00 | -49.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 6,194,107.00 | 10,940,847.00 | 76.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 6,194,107.00 | 10,940,847.00 | 76.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (5,990,768.00) | (10,837,508.00) | 80.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (5,990,768.00) | (10,837,508.00) | 80.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 24,723,484.30 | 18,732,716.30 | -24.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 24,723,484.30 | 18,732,716.30 | -24.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 24,723,484.30 | 18,732,716.30 | -24.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 18,732,716.30 | 7,895,208.30 | -57.9% |
| 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% |
| h) Restricted | | | 18,705,051.14 | 7,867,543.14 | -57.9% |
| , 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 | 27,665.16 | 27,665.16 | 0.0% |
| Reserved for Capitol Projects | 0000 | 9780 | | 27,665.16 | |
| Reserved for Capitol Projects | 0000 | 9780 | 27,665.16 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2016-17 Estimated Actuals | 2017-18 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 18,705,051.14 | 7,867,543.14 |
| Total, Restricted Balance | | <u>18,705,051.14</u> | <u>7,867,543.14</u> |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 120,200.00 | 85,410.00 | -28.9% |
| 5) TOTAL, REVENUES | | | 120,200.00 | 85,410.00 | -28.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 15,000.00 | 0.00 | -100.0% |
| 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 | 75,945.00 | New |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 15,000.00 | 75,945.00 | 406.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 105,200.00 | 9,465.00 | -91.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 105,200.00 | 9,465.00 | -91.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 88,795.46 | 193,995.46 | 118.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 88,795.46 | 193,995.46 | 118.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 88,795.46 | 193,995.46 | 118.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 193,995.46 | 203,460.46 | 4.9% |
| Reserved for Capitol Projects | 0000 | 9780 | | 203,460.46 | |
| Reserved for Capitol Projects | 0000 | 9780 | 193,995.46 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 162,113.77 | | |
| 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 | | | 162,113.77 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 162,113.77 | | |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 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 | 120,000.00 | 85,010.00 | -29.2% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 120,200.00 | 85,410.00 | -28.9% |
| TOTAL, REVENUES | | | 120,200.00 | 85,410.00 | -28.9% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|------------------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative and Welfare Benefits | | 3301-3302 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 15,000.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 15,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| 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 | 75,945.00 | New |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 75,945.00 | New |
| TOTAL, EXPENDITURES | | | 15,000.00 | 75,945.00 | 406.3% |

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

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 120,200.00 | 85,410.00 | -28.9% |
| 5) TOTAL, REVENUES | | | 120,200.00 | 85,410.00 | -28.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 15,000.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 75,945.00 | New |
| 10) TOTAL, EXPENDITURES | | | 15,000.00 | 75,945.00 | 406.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 105,200.00 | 9,465.00 | -91.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 105,200.00 | 9,465.00 | -91.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 88,795.46 | 193,995.46 | 118.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 88,795.46 | 193,995.46 | 118.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 88,795.46 | 193,995.46 | 118.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 193,995.46 | 203,460.46 | 4.9% |
| 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% |
| h) Restricted | | | 0.00 | 0.00 | 0.0% |
| j) 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 | 193,995.46 | 203,460.46 | 4.9% |
| Reserved for Capitol Projects | 0000 | 9780 | | 203,460.46 | |
| Reserved for Capitol Projects | 0000 | 9780 | 193,995.46 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 205,015.00 | 205,015.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 485,285.00 | 267,049.00 | -45.0% |
| 5) TOTAL, REVENUES | | | 690,300.00 | 472,064.00 | -31.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 209,740.00 | 209,740.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,314.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 347,152.00 | 145,275.00 | -58.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 205,945.00 | New |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 569,206.00 | 560,960.00 | -1.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 121,094.00 | (88,896.00) | -173.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 310,082.00 | 281,890.00 | -9.1% |
| b) Transfers Out | | 7600-7629 | 20,000.00 | 20,000.00 | 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 | | | 290,082.00 | 261,890.00 | -9.7% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 411,176.00 | 172,994.00 | -57.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 968,862.11 | 1,380,038.11 | 42.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 968,862.11 | 1,380,038.11 | 42.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 968,862.11 | 1,380,038.11 | 42.4% |
| 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 | | 9780 | 1,380,038.11 | 1,553,032.11 | 12.5% |
| Reserved for Capitol Projects | 0000 | 9780 | | 1,553,032.11 | |
| Reserve for Capitol Projects | 0000 | 9780 | 1,380,038.11 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,121,066.01 | | |
| 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 | | | 1,121,066.01 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 1,121,066.01 | | |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 205,015.00 | 205,015.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 205,015.00 | 205,015.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Fees and Rentals | | 8650 | 469,185.00 | 251,049.00 | -46.5% |
| Interest | | 8660 | 1,000.00 | 1,000.00 | 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 | 15,100.00 | 15,000.00 | -0.7% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 485,285.00 | 267,049.00 | -45.0% |
| TOTAL, REVENUES | | | 690,300.00 | 472,064.00 | -31.6% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| , Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 209,740.00 | 209,740.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 209,740.00 | 209,740.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 12,314.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 12,314.00 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 72,000.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 265,152.00 | 135,275.00 | -49.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 10,000.00 | 10,000.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 347,152.00 | 145,275.00 | -58.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 130,000.00 | New |
| Other Debt Service - Principal | | 7439 | 0.00 | 75,945.00 | New |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 205,945.00 | New |
| TOTAL EXPENDITURES | | | 569,206.00 | 560,960.00 | -1.4% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 310,082.00 | 281,890.00 | -9.1% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 310,082.00 | 281,890.00 | -9.1% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 20,000.00 | 20,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 20,000.00 | 20,000.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 290,082.00 | 261,890.00 | -9.7% |

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 205,015.00 | 205,015.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 485,285.00 | 267,049.00 | -45.0% |
| 5) TOTAL REVENUES | | | 690,300.00 | 472,064.00 | -31.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 569,206.00 | 355,015.00 | -37.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 205,945.00 | New |
| 10) TOTAL EXPENDITURES | | | 569,206.00 | 560,960.00 | -1.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 121,094.00 | (88,896.00) | -173.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 310,082.00 | 281,890.00 | -9.1% |
| b) Transfers Out | | 7600-7629 | 20,000.00 | 20,000.00 | 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 | | | 290,082.00 | 261,890.00 | -9.7% |

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 411,176.00 | 172,994.00 | -57.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 968,862.11 | 1,380,038.11 | 42.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 968,862.11 | 1,380,038.11 | 42.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 968,862.11 | 1,380,038.11 | 42.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,380,038.11 | 1,553,032.11 | 12.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| h) Restricted | | | | | |
| 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 | 1,380,038.11 | 1,553,032.11 | 12.5% |
| Reserved for Capitol Projects | 0000 | 9780 | | 1,553,032.11 | |
| Reserve for Capitol Projects | 0000 | 9780 | 1,380,038.11 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

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

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 6,515,897.35 | 6,515,897.35 | 0.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 6,515,897.35 | 6,515,897.35 | 0.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 6,515,897.35 | 6,515,897.35 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 6,515,897.35 | 6,515,897.35 | 0.0% |
| Reserved for Debt Service | | | | | |
| | 0000 | 9780 | | 6,515,897.35 | |
| Reserved for Debt Service | | | | | |
| | 0000 | 9780 | 6,515,897.35 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 6,515,897.35 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 6,515,897.35 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 6,515,897.35 | | |

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

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

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

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

| Description | Function Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,515,897.35 | 6,515,897.35 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,515,897.35 | 6,515,897.35 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,515,897.35 | 6,515,897.35 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,515,897.35 | 6,515,897.35 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| 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 | 6,515,897.35 | 6,515,897.35 | 0.0% |
| Reserved for Debt Service | 0000 | 9780 | | 6,515,897.35 | |
| Reserved for Debt Service | 0000 | 9780 | 6,515,897.35 | | |
| 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 |

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

| Revenue | Estimated Actuals 2016-17 | | | Adopted Budget 2017-18 | | | Projections 2018-19 | | | Projection 2019-20 | | |
|--|------------------------------|--------------------|--------------------|---------------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| | | | | | | | | | | | | |
| General Purpose | 40,391,806 | 0 | 40,391,806 | 41,812,831 | 0 | 41,812,831 | 43,539,259 | 0 | 43,539,259 | 44,817,851 | 0 | 44,817,851 |
| Federal Revenue | 0 | 3,021,619 | 3,021,619 | 1,999,013 | 1,999,013 | 3,998,026 | 1,999,013 | 1,999,013 | 3,998,026 | 0 | 1,999,013 | 1,999,013 |
| State Revenue | 1,898,997 | 3,036,624 | 4,935,621 | 827,118 | 2,992,819 | 3,819,937 | 827,118 | 3,000,000 | 3,827,118 | 827,118 | 3,000,000 | 3,827,118 |
| Local Revenue | 619,849 | 6,704,919 | 7,324,768 | 476,801 | 6,494,831 | 6,971,632 | 476,801 | 6,580,000 | 7,058,601 | 476,801 | 6,668,000 | 7,144,801 |
| Total Revenue | 42,850,652 | 12,763,162 | 55,613,814 | 43,116,750 | 11,486,663 | 54,603,413 | 44,843,178 | 11,579,013 | 56,422,191 | 46,121,770 | 11,667,013 | 57,788,783 |
| Expenditures | | | | | | | | | | | | |
| Certificated Salaries | 18,552,935 | 5,483,220 | 24,036,155 | 18,751,872 | 4,658,495 | 23,410,367 | 19,037,372 | 4,730,695 | 23,768,067 | 19,327,372 | 4,803,195 | 24,130,567 |
| Classified Salaries | 4,114,309 | 2,278,295 | 6,392,604 | 4,201,914 | 2,168,659 | 6,370,573 | 4,265,914 | 2,201,959 | 6,467,873 | 4,330,914 | 2,235,759 | 6,566,673 |
| Benefits | 7,116,685 | 3,917,862 | 11,034,547 | 7,840,127 | 3,713,342 | 11,553,469 | 8,294,500 | 3,858,262 | 12,152,762 | 8,301,500 | 3,860,436 | 12,161,936 |
| Books and Supplies | 2,671,592 | 1,873,097 | 4,544,689 | 1,254,334 | 886,305 | 2,140,639 | 1,400,000 | 900,000 | 2,300,000 | 1,500,000 | 910,000 | 2,410,000 |
| Other Services & Oper. Expenses | 4,492,980 | 6,058,302 | 10,551,282 | 4,106,233 | 4,503,214 | 8,609,447 | 4,200,000 | 4,600,000 | 8,800,000 | 4,300,000 | 4,700,000 | 9,000,000 |
| Capital Outlay | 105,551 | 312,975 | 418,526 | 105,551 | 65,000 | 170,551 | 100,000 | 65,000 | 165,000 | 100,000 | 65,000 | 165,000 |
| Other Outgo 7xxx | 153,718 | 844,883 | 998,601 | 153,718 | 981,132 | 1,134,850 | 154,000 | 981,132 | 1,135,132 | 154,000 | 981,132 | 1,135,132 |
| Transfer of Indirect 7xxx | (311,009) | 222,928 | (88,081) | (283,054) | 210,648 | (72,406) | (311,000) | 210,648 | (100,352) | (311,000) | 210,648 | (100,352) |
| Other Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | (673,000) | 200,000 | (473,000) | 139,893 | 139,893 | 139,893 |
| Total Expenditures | 36,896,761 | 20,991,562 | 57,888,323 | 36,130,695 | 17,186,795 | 53,317,490 | 36,467,786 | 17,747,696 | 54,215,482 | 37,702,786 | 17,906,063 | 55,608,849 |
| Deficit/Surplus | 5,953,891 | (8,228,400) | (2,274,509) | 1,032,164 | 2,528,268 | 1,285,923 | 8,375,392 | (6,168,683) | 2,206,709 | 8,418,984 | (6,239,050) | 2,179,934 |
| Other Sources/(uses) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers in/(out) | (865,377) | (185,000) | (1,050,377) | (837,185) | (185,000) | (1,022,185) | (865,400) | (185,000) | (1,050,400) | (865,400) | (185,000) | (1,050,400) |
| Contributions to Restricted | (6,572,031) | 6,572,031 | 0 | (6,038,832) | 6,038,832 | 0 | (6,200,000) | 6,200,000 | 0 | (6,200,000) | 6,200,000 | 0 |
| Net Increase (decrease) in Fund Balance | (1,483,517) | (1,841,369) | (3,324,886) | 1,593,555 | 1,995,069 | 263,738 | 1,309,992 | (153,683) | 1,156,309 | 1,353,584 | (224,050) | 1,129,534 |
| Beginning Balance | 12,244,139 | 2,065,402 | 14,309,541 | 10,760,622 | 224,033 | 10,984,655 | 10,870,660 | 377,733 | 11,248,393 | 12,180,652 | 224,050 | 12,404,702 |
| Ending Balance | 10,760,622 | 224,033 | 10,984,655 | 10,870,660 | 377,733 | 11,248,393 | 12,180,652 | 224,050 | 12,404,702 | 13,534,236 | 0 | 13,534,236 |
| Revolving/Stores/Prepays | 2,500 | 2,500 | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve for Econ Uncertainty (3%) | 1,768,161 | 1,768,161 | 3,536,322 | 1,630,190 | 1,630,190 | 3,260,380 | 1,658,000 | 1,658,000 | 3,316,000 | 1,699,800 | 1,699,800 | 3,399,600 |
| Board Reserve Econ Uncertainty 7% | 4,125,709 | 4,125,709 | 8,251,418 | 3,803,777 | 3,803,777 | 7,607,554 | 2,552,745 | 2,552,745 | 5,105,490 | 2,639,195 | 2,639,195 | 5,278,390 |
| Reserve for Class/Adm/Conf Salary Inc. | 0 | 0 | 0 | 0 | 0 | 0 | 511,700 | 511,700 | 511,700 | 511,700 | 511,700 | 511,700 |
| Restricted Programs | 0 | 224,033 | 224,033 | 0 | 377,733 | 377,733 | 0 | 224,050 | 224,050 | 0 | 0 | 0 |
| Unappropriated Fund Balance | 4,864,252 | 0 | 4,864,252 | 5,436,693 | 0 | 5,436,693 | 7,458,207 | 0 | 7,458,207 | 8,683,541 | 0 | 8,683,541 |
| <i>Unappropriated Percent</i> | | | 1.9% | | | 10.2% | | | 13.8% | | | 15.6% |

Notes:

- LCFF funding to increase at a slower pace as district approaches Target funding level. Enrollment projected to remain relatively flat.
- Reduce Title 1 by 22% and eliminate Title II. Removed One-Time Mandated revenues of \$215/ADA in 16-17 from 17-18 and subsequent years. See note 6 below for last minute reauthorization.
- Local Revenue: Parcel Tax projected to increase by 3% per year. Decrease revenue due to not budgeting local grants and donations until received.
- Projections include step & column of 1.5% for all employees, budget savings from staffing adjustments. No salary increases budgeted 17-18 thru 2019-20
- Projection includes estimated increases in state pension percentages for both STRS & PERS, as well as increased statutory benefits for increased salary costs.
- Other Adjustments: One-time mandated cost/common core funding not reflected in 2017-18 budget due to last minute authorization. This funding will be incorporated into the next 17-18 budget revision. Funding based on \$145/ADA was input into 18-19 to recognize the estimated revenue in the MYP. Funding will be incorporated into the next 17-18 budget revision.
- Other Adjustments: Restricted programs should have a zero balance within the MYP. Budgeted for anticipated increases in NPS and NPA costs and future adjustments for restricted salary increases.

| Description | Object Codes | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 41,812,831.00 | 4.13% | 43,539,259.00 | 2.94% | 44,817,851.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 827,118.00 | 0.00% | 827,118.00 | 0.00% | 827,118.00 |
| 4. Other Local Revenues | 8600-8799 | 476,801.00 | 0.00% | 476,801.00 | 0.00% | 476,801.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 20,000.00 | 0.00% | 20,000.00 | 0.00% | 20,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (6,038,832.00) | 2.67% | (6,200,000.00) | 2.42% | (6,350,000.00) |
| 6. Total (Sum lines A1 thru A5c) | | 37,097,918.00 | 4.22% | 38,663,178.00 | 2.92% | 39,791,770.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 18,751,872.00 | | 19,037,372.00 |
| b. Step & Column Adjustment | | | | 285,500.00 | | 290,000.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 18,751,872.00 | 1.52% | 19,037,372.00 | 1.52% | 19,327,372.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 4,201,914.00 | | 4,265,914.00 |
| b. Step & Column Adjustment | | | | 64,000.00 | | 65,000.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 4,201,914.00 | 1.52% | 4,265,914.00 | 1.52% | 4,330,914.00 |
| 3. Employee Benefits | 3000-3999 | 7,840,127.00 | 5.80% | 8,294,500.00 | 0.08% | 8,301,500.00 |
| 4. Books and Supplies | 4000-4999 | 1,254,334.00 | 11.61% | 1,400,000.00 | 7.14% | 1,500,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 4,106,233.00 | 2.28% | 4,200,000.00 | 2.38% | 4,300,000.00 |
| 6. Capital Outlay | 6000-6999 | 105,551.00 | -5.26% | 100,000.00 | 0.00% | 100,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 153,718.00 | 0.18% | 154,000.00 | 0.00% | 154,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (283,054.00) | 9.87% | (311,000.00) | 0.00% | (311,000.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 857,185.00 | 3.29% | 885,400.00 | 0.00% | 885,400.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | (673,000.00) | | |
| 11. Total (Sum lines B1 thru B10) | | 36,987,880.00 | 0.99% | 37,353,186.00 | 3.31% | 38,588,186.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 110,038.00 | | 1,309,992.00 | | 1,203,584.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 10,760,622.24 | | 10,870,660.24 | | 12,180,652.24 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 10,870,660.24 | | 12,180,652.24 | | 13,384,236.24 |
| 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 | 3,803,777.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,630,190.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 5,436,693.24 | | 12,180,652.24 | | 13,384,236.24 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 10,870,660.24 | | 12,180,652.24 | | 13,384,236.24 |

| 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) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,630,190.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 5,436,693.24 | | 12,180,652.24 | | 13,384,236.24 |
| (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) | | 7,066,883.24 | | 12,180,652.24 | | 13,384,236.24 |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

| Description | Object Codes | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| B.1.b and B.2.b - Step and Column increase at 1.5% per year | | | | | | |
| B.1.c and B.2.c - No salary adjustments have been budgeted into the MYP | | | | | | |
| B.3. Increases for mandatory STRS/PERS employer contributions. | | | | | | |
| B.10 Other Adjustments: One-time mandated cost/common core funding not reflected in 2017-18 budget due to last minute authorization. This funding will be incorporated into the next 17-18 budget revision. Funding based on \$145/ADA was input into 18-19 to recognize the estimated revenue in the MYP. Funding will be used for one-time expenditures. | | | | | | |

| Description | Object Codes | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 1,999,013.00 | 0.00% | 1,999,013.00 | 0.00% | 1,999,013.00 |
| 3. Other State Revenues | 8300-8599 | 2,992,819.00 | 0.24% | 3,000,000.00 | 0.00% | 3,000,000.00 |
| 4. Other Local Revenues | 8600-8799 | 6,494,831.00 | 1.31% | 6,580,000.00 | 1.34% | 6,668,000.00 |
| 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 | 6,038,832.00 | 2.67% | 6,200,000.00 | 2.42% | 6,350,000.00 |
| 6. Total (Sum lines A1 thru A5c) | | 17,525,495.00 | 1.45% | 17,779,013.00 | 1.34% | 18,017,013.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 4,658,495.00 | | 4,730,695.00 |
| b. Step & Column Adjustment | | | | 72,200.00 | | 72,500.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 4,658,495.00 | 1.55% | 4,730,695.00 | 1.53% | 4,803,195.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,168,659.00 | | 2,201,959.00 |
| b. Step & Column Adjustment | | | | 33,300.00 | | 33,800.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,168,659.00 | 1.54% | 2,201,959.00 | 1.53% | 2,235,759.00 |
| 3. Employee Benefits | 3000-3999 | 3,713,342.00 | 3.90% | 3,858,262.00 | 0.06% | 3,860,436.00 |
| 4. Books and Supplies | 4000-4999 | 886,305.00 | 1.55% | 900,000.00 | 1.11% | 910,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 4,503,214.00 | 2.15% | 4,600,000.00 | 2.17% | 4,700,000.00 |
| 6. Capital Outlay | 6000-6999 | 65,000.00 | 0.00% | 65,000.00 | 0.00% | 65,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 981,132.00 | 0.00% | 981,132.00 | 0.00% | 981,132.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 210,648.00 | 0.00% | 210,648.00 | 0.00% | 210,648.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 185,000.00 | 0.00% | 185,000.00 | 0.00% | 185,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | 200,000.00 | | 139,892.74 |
| 11. Total (Sum lines B1 thru B10) | | 17,371,795.00 | 3.23% | 17,932,696.00 | 0.88% | 18,091,062.74 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 153,700.00 | | (153,683.00) | | (74,049.74) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 224,032.74 | | 377,732.74 | | 224,049.74 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 377,732.74 | | 224,049.74 | | 150,000.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 377,732.96 | | 224,049.74 | | 150,000.00 |
| 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 | (0.22) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 377,732.74 | | 224,049.74 | | 150,000.00 |
| (Line D3f must agree with line D2) | | | | | | |

| Description | Object Codes | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

| Description | Object Codes | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|-------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
|-------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|

A.2. Note: Title II is projected to be eliminated effective in 2017-18
A.4. Other Local Revenue: Parcel Tax Projected to Increase by 3% per year
B.1.b and B.2.b - Step and Column increase at 1.5% per year
B.1.c and B.2.c - No salary adjustments have been budgeted into the MYP
B.3. Employee Benefits increased for STRS and PERS increase.
B.10 Other Adjustments: Anticipated increases in NPS and NPA costs and future adjustments for salary increases.

| Description | Object Codes | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 41,812,831.00 | 4.13% | 43,539,259.00 | 2.94% | 44,817,851.00 |
| 2. Federal Revenues | 8100-8299 | 1,999,013.00 | 0.00% | 1,999,013.00 | 0.00% | 1,999,013.00 |
| 3. Other State Revenues | 8300-8599 | 3,819,937.00 | 0.19% | 3,827,118.00 | 0.00% | 3,827,118.00 |
| 4. Other Local Revenues | 8600-8799 | 6,971,632.00 | 1.22% | 7,056,801.00 | 1.25% | 7,144,801.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 20,000.00 | 0.00% | 20,000.00 | 0.00% | 20,000.00 |
| 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) | | 54,623,413.00 | 3.33% | 56,442,191.00 | 2.42% | 57,808,783.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 23,410,367.00 | | 23,768,067.00 |
| b. Step & Column Adjustment | | | | 357,700.00 | | 362,500.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 23,410,367.00 | 1.53% | 23,768,067.00 | 1.53% | 24,130,567.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 6,370,573.00 | | 6,467,873.00 |
| b. Step & Column Adjustment | | | | 97,300.00 | | 98,800.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 6,370,573.00 | 1.53% | 6,467,873.00 | 1.53% | 6,566,673.00 |
| 3. Employee Benefits | 3000-3999 | 11,553,469.00 | 5.19% | 12,152,762.00 | 0.08% | 12,161,936.00 |
| 4. Books and Supplies | 4000-4999 | 2,140,639.00 | 7.44% | 2,300,000.00 | 4.78% | 2,410,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 8,609,447.00 | 2.21% | 8,800,000.00 | 2.27% | 9,000,000.00 |
| 6. Capital Outlay | 6000-6999 | 170,551.00 | -3.25% | 165,000.00 | 0.00% | 165,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,134,850.00 | 0.02% | 1,135,132.00 | 0.00% | 1,135,132.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (72,406.00) | 38.60% | (100,352.00) | 0.00% | (100,352.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 1,042,185.00 | 2.71% | 1,070,400.00 | 0.00% | 1,070,400.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | (473,000.00) | | 139,892.74 |
| 11. Total (Sum lines B1 thru B10) | | 54,359,675.00 | 1.70% | 55,285,882.00 | 2.52% | 56,679,248.74 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 263,738.00 | | 1,156,309.00 | | 1,129,534.26 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 10,984,654.98 | | 11,248,392.98 | | 12,404,701.98 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 11,248,392.98 | | 12,404,701.98 | | 13,534,236.24 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 377,732.96 | | 224,049.74 | | 150,000.00 |
| 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 | 3,803,777.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,630,190.00 | | 0.00 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 5,436,693.02 | | 12,180,652.24 | | 13,384,236.24 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 11,248,392.98 | | 12,404,701.98 | | 13,534,236.24 |

| 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) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| AVAILABLE RESERVES | | | | | | |
| General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,630,190.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 5,436,693.24 | | 12,180,652.24 | | 13,384,236.24 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (0.22) | | 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) | | 7,066,883.02 | | 12,180,652.24 | | 13,384,236.24 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 13.00% | | 22.03% | | 23.61% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | 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) | | | | | | |
| Calculating the Reserves Expenditures and Other Financing Uses (Line B11) | | 4,618.56 | | 4,628.00 | | 4,614.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 54,359,675.00 | | 55,285,882.00 | | 56,679,248.74 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 0.00 | | 0.00 | | 0.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 54,359,675.00 | | 55,285,882.00 | | 56,679,248.74 |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 3% | | 3% | | 3% |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 1,630,790.25 | | 1,658,576.46 | | 1,700,377.46 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 0.00 | | 0.00 | | 0.00 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | 1,630,790.25 | | 1,658,576.46 | | 1,700,377.46 |
| | | YES | | YES | | YES |

2017-18 Budget Adoption Reserves

San Rafael City Elementary School District 21-65458

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 | | \$ 54,339,675 |
| Minimum Reserve requirement | 3% | \$ 1,630,190 |
| General Fund Combined Ending Fund Balance | | \$ 11,248,393 |
| Special Reserve Fund Ending Fund Balance | | \$ 3,266,085 |
| Components of ending balance: | | |
| Nonspendable (revolving, prepaid, etc.) | | \$ 2,500 |
| Restricted | | \$ 377,733 |
| Committed | | \$ - |
| Assigned | 7% | \$ 3,803,777 |
| Reserve for economic uncertainties | | \$ 1,630,190 |
| Unassigned and Unappropriated | | \$ 5,434,193 |
| Subtotal Assigned, Unassigned & Unappropriated | | \$ 10,868,160 |
| Total Components of ending balance | | \$ 11,248,393 |
| Assigned & Unassigned balances above the minimum reserve requirement | | \$ 9,237,970 |

| Statement of Reasons | |
|--|--|
| 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: | |
| <i>7% Board designated reserve to address COLA, potential salary increases, uncertainties regarding special education costs including mental health services and high unpredictable cost associated with residential placements.</i> | |
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LCFF Calculator - Universal Assumptions
San Rafael City Elementary (65458) - 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 | \$ 39,106,436 | \$ 40,301,302 | \$ 42,258,893 | \$ 42,338,027 | \$ 43,156,843 | \$ 44,244,744 | \$ 45,278,598 | \$ 46,372,376 | \$ 46,209,506 | | |
| Floor | \$ 26,903,212 | \$ 28,793,007 | \$ 33,526,613 | \$ 38,141,857 | \$ 40,566,609 | \$ 41,766,749 | \$ 43,539,273 | \$ 44,710,392 | \$ 46,174,932 | | |
| Applied Formula: Target or Floor | | | | | | | | | | | |
| Remaining Need after Gap (Informational only) | | | | | | | | | | | |
| Current Year Gap Funding | \$ 10,738,630 | \$ 8,037,375 | \$ 4,142,802 | \$ 2,867,028 | \$ 1,451,308 | \$ 705,485 | \$ 460,747 | | | | |
| Miscellaneous Adjustments | \$ 1,464,594 | \$ 3,470,920 | \$ 4,589,478 | | \$ 1,138,926 | \$ 1,772,510 | \$ 1,278,578 | | | | |
| Economic Recovery Target | | | | | | | | | | | |
| Additional State Aid | | | | | | | | | | | |
| Total Phase-In Entitlement | \$ 28,367,806 | \$ 32,263,927 | \$ 38,116,091 | \$ 40,451,009 | \$ 41,705,535 | \$ 43,539,259 | \$ 44,817,851 | \$ 46,372,376 | \$ 46,209,506 | | |

Components of LCFF by Object Code

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 8011 - State Aid | \$ 9,524,491 | \$ 15,764,948 | \$ 15,813,817 | \$ 14,597,429 | \$ 16,914,087 | \$ 18,092,062 | \$ 19,861,124 | \$ 19,955,596 | \$ 20,869,299 | \$ 18,806,352 |
| 8011 - Fair Share | | | | | | | | | | |
| 8311 & 8590 - Categoricals | 4,435,953 | 4,745,746 | 6,120,641 | 4,958,232 | 2,747,979 | 1,643,999 | 930,044 | 930,044 | 927,540 | 923,124 |
| EPA (for LCFF calculation purposes) | 4,599,682 | 7,857,112 | 10,329,469 | 18,560,430 | 20,788,943 | 21,969,474 | 22,748,091 | 23,932,211 | 25,175,537 | 26,481,030 |
| Local Revenue Sources: | | | | | | | | | | |
| 8021 to 8089 - Property Taxes | 7,253,284 | 7,857,112 | 10,329,469 | 18,560,430 | 20,788,943 | 21,969,474 | 22,748,091 | 23,932,211 | 25,175,537 | 26,481,030 |
| 8096 - In-Lieu of Property Taxes | | | | | | | | | | |
| Property Taxes net of in-lieu | \$ 25,813,410 | \$ 28,367,806 | \$ 32,263,927 | \$ 38,116,091 | \$ 40,451,009 | \$ 41,705,535 | \$ 43,539,259 | \$ 44,817,851 | \$ 46,372,376 | \$ 46,209,506 |
| TOTAL FUNDING | \$ 4,572,152 | \$ 4,749,508 | \$ 6,119,529 | \$ 5,065,468 | \$ 2,665,623 | \$ 1,643,999 | \$ 930,044 | \$ 930,044 | \$ 927,540 | \$ 923,124 |

Basid Aid Status

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|------------|------------|
| Less: Excess Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Less: EPA in Excess to LCFF Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Phase-In Entitlement | \$ 4,572,152 | \$ 4,749,508 | \$ 6,119,529 | \$ 5,065,468 | \$ 2,665,623 | \$ 1,643,999 | \$ 930,044 | \$ 927,540 | \$ 923,124 |

Summary of Student Population

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Agency Unduplicated Pupil Population | 2,996.00 | 3,112.00 | 3,161.00 | 3,237.00 | 3,255.00 | 3,275.00 | 3,280.00 | 3,285.00 | 3,285.00 |
| COE Unduplicated Pupil Count | 7.00 | 8.00 | 3.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| Total Unduplicated pupil Count | 3,003.00 | 3,120.00 | 3,164.00 | 3,246.00 | 3,264.00 | 3,284.00 | 3,289.00 | 3,294.00 | 3,294.00 |
| Rolling %, Supplemental Grant | 66.3400% | 67.1100% | 66.8800% | 67.2100% | 67.3500% | 67.8200% | 67.8600% | 68.2200% | 68.4800% |
| Rolling %, Concentration Grant | 66.3400% | 67.1100% | 66.8800% | 67.2100% | 67.3500% | 67.8200% | 67.8600% | 68.2200% | 68.4800% |
| FUNDED ADA | | | | | | | | | |
| Adjusted Base Grant ADA | | | | | | | | | |
| Grades TK-3 | 2,190.28 | 2,213.88 | 2,230.78 | 2,183.37 | 2,190.39 | 2,161.63 | 2,117.43 | 2,087.67 | 2,087.67 |
| Grades 4-6 | 1,426.72 | 1,462.69 | 1,503.41 | 1,540.48 | 1,544.69 | 1,551.41 | 1,556.21 | 1,561.01 | 1,561.01 |
| Grades 7-8 | 800.15 | 819.05 | 889.67 | 903.60 | 907.42 | 937.18 | 964.06 | 966.94 | 966.94 |
| Total Adjusted Base Grant ADA | 4,417.15 | 4,495.63 | 4,623.86 | 4,627.45 | 4,642.50 | 4,650.22 | 4,650.22 | 4,637.70 | 4,637.70 |
| Total Funded ADA | 4,417.15 | 4,495.63 | 4,623.86 | 4,627.45 | 4,642.50 | 4,650.22 | 4,650.22 | 4,637.70 | 4,637.70 |
| ACTUAL ADA (Current Year Only) | | | | | | | | | |
| Grades TK-3 | 2,190.28 | 2,213.88 | 2,230.78 | 2,183.37 | 2,190.39 | 2,161.63 | 2,117.43 | 2,087.67 | 2,087.67 |
| Grades 4-6 | 1,426.72 | 1,462.69 | 1,503.41 | 1,540.48 | 1,544.69 | 1,551.41 | 1,556.21 | 1,561.01 | 1,561.01 |
| Grades 7-8 | 800.15 | 819.05 | 889.67 | 903.60 | 907.42 | 937.18 | 964.06 | 966.94 | 966.94 |
| Total Actual ADA | 4,417.15 | 4,495.63 | 4,623.86 | 4,627.45 | 4,642.50 | 4,650.22 | 4,650.22 | 4,637.70 | 4,637.70 |
| Funded Difference (Funded ADA less Actual ADA) | | | | | | | | | |
| | | | | | | | | | |

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Current year estimated supplemental and concentration grant funding in the LCAP year | \$ 2,579,469 | \$ 4,760,621 | \$ 5,888,256 | \$ 6,355,098 | \$ 6,998,914 | \$ 7,317,256 | \$ 7,694,060 | \$ 7,723,830 | \$ 7,723,830 |
| Current year Minimum Proportionality Percentage (MPP) | 8.75% | 14.57% | 17.38% | 18.37% | 19.52% | 19.88% | 20.25% | 20.44% | 20.44% |

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT ENROLLMENT PROJECTIONS
2017-18 Projections as of 16-17 P-2 (4/15/17)**

| Grade Level | 2005-06 | | 2006-07 | | 2007-08 | | 2008-09 | | 2009-10 | | 2010-11 | | 2011-12 | | 2012-13 | | 2013-14 | | 2014-15 | | 2015-16 | | 2016-17 | |
|-------------|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|
| | Oct-05 | Oct-06 | Oct-07 | Oct-08 | Oct-09 | Oct-10 | Oct-11 | Oct-12 | Oct-13 | Oct-14 | Oct-15 | Oct-16 | Oct-17 | Oct-18 | Oct-19 | Oct-20 | Oct-21 | Oct-22 | Oct-23 | Oct-24 | Oct-25 | Oct-26 | Oct-27 | Oct-28 |
| TK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 36 | 62 | 64 | 69 | | | | | | | | | | | | |
| K | 456 | 475 | 512 | 530 | 544 | 558 | 583 | 569 | 574 | 567 | 560 | 549 | | | | | | | | | | | | |
| 1 | 432 | 460 | 445 | 491 | 532 | 527 | 534 | 560 | 581 | 558 | 547 | 562 | | | | | | | | | | | | |
| 2 | 373 | 427 | 464 | 460 | 481 | 509 | 528 | 524 | 539 | 568 | 566 | 535 | | | | | | | | | | | | |
| 3 | 389 | 378 | 415 | 452 | 450 | 480 | 503 | 516 | 524 | 537 | 570 | 535 | | | | | | | | | | | | |
| 4 | 374 | 374 | 388 | 409 | 451 | 442 | 471 | 497 | 507 | 520 | 531 | 552 | | | | | | | | | | | | |
| 5 | 395 | 383 | 375 | 379 | 403 | 435 | 432 | 453 | 515 | 503 | 524 | 529 | | | | | | | | | | | | |
| Totals | 2419 | 2497 | 2599 | 2721 | 2861 | 2951 | 3051 | 3135 | 3276 | 3315 | 3362 | 3331 | | | | | | | | | | | | |
| 6 | 353 | 372 | 335 | 345 | 341 | 361 | 406 | 383 | 424 | 474 | 479 | 499 | | | | | | | | | | | | |
| 7 | 389 | 332 | 361 | 348 | 360 | 342 | 364 | 406 | 403 | 433 | 472 | 458 | | | | | | | | | | | | |
| 8 | 359 | 373 | 304 | 341 | 357 | 349 | 349 | 371 | 406 | 413 | 436 | 474 | | | | | | | | | | | | |
| Totals | 1101 | 1077 | 1000 | 1034 | 1058 | 1052 | 1119 | 1160 | 1233 | 1320 | 1387 | 1431 | | | | | | | | | | | | |
| Total K-8 | 3520 | 3574 | 3599 | 3755 | 3919 | 4003 | 4170 | 4295 | 4509 | 4635 | 4749 | 4762 | | | | | | | | | | | | |

Note: Transitional Kinder (TK) Assumptions

1. Assume 84 T-K enrollment based on Full Day program

Note: Kinder Assumptions

1. Projected flat kinder enrollment (550) with addition of 5 PY kinder retentions & PY TK
2. Beginning in 2013-14, Kinder numbers include students in Transitional Kindergarten the year before as those students will complete 2 years (1 year of TK and 1 year of Kindergarten)

Note: First through eighth grade assumptions

1. Assume Cohort projections from grade to grade
2. Assume 5 retentions from Kinder to first grade
3. Assume attrition of 5 students from fourth to fifth grade
4. Assume attrition of 30 students from fifth grade to sixth grade
5. Assume attrition of 10 students from sixth grade to seventh grade and seventh grade to eighth grade
6. Assume same level of enrollment in Home/Hospital and SDC

as of 4/15/17

| Actual Enrollment 16-17 P-2 | Enroll Projection 2017-18 | Enroll Projection 2018-19 | Enroll Projection 2019-20 | Enroll Projection 2020-21 | Enroll Projection 2021-22 | Enroll Projection 2022-23 | Enroll Projection 2023-24 |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 73 | 84 | 84 | 84 | 84 | 84 | 84 | 84 |
| 556 | 525 | 525 | 525 | 525 | 525 | 525 | 525 |
| 560 | 551 | 520 | 520 | 520 | 520 | 520 | 520 |
| 540 | 560 | 541 | 510 | 510 | 510 | 510 | 510 |
| 536 | 540 | 560 | 541 | 510 | 510 | 510 | 510 |
| 555 | 536 | 540 | 560 | 541 | 510 | 510 | 510 |
| 520 | 550 | 531 | 535 | 555 | 536 | 505 | 505 |
| 3340 | 3346 | 3301 | 3275 | 3245 | 3195 | 3164 | 3164 |
| 492 | 498 | 520 | 501 | 505 | 525 | 506 | 475 |
| 457 | 482 | 488 | 510 | 491 | 495 | 515 | 496 |
| 461 | 447 | 472 | 478 | 500 | 481 | 485 | 505 |
| 1410 | 1427 | 1480 | 1489 | 1496 | 1501 | 1506 | 1476 |
| 4750 | 4773 | 4781 | 4764 | 4741 | 4696 | 4670 | 4640 |
| 44 | 42 | 42 | 42 | 42 | 42 | 42 | 42 |
| 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| 4807 | 4828 | 4836 | 4819 | 4796 | 4751 | 4725 | 4695 |

| | | | | | | | |
|------|-----|------|------|------|------|------|------|
| 58 | 21 | 8 | -17 | -23 | -45 | -26 | -30 |
| (42) | (5) | (30) | (50) | (31) | 0 | 0 | 0 |
| 20 | 11 | (15) | 24 | 1 | (50) | (31) | 0 |
| 23 | 17 | 53 | 9 | 7 | 5 | 5 | (30) |
| (2) | 0 | 0 | 0 | 0 | 0 | 0 | (40) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28 |
| (1) | 23 | 8 | (17) | (23) | (45) | (26) | (70) |

ADA Calculation @ 96%: 4,614.72 4,634.88 4,642.56 4,626.24 4,604.16 4,560.96 4,536.00 4,507.20

Prepared: April 15, 2017

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

San Rafael Elementary School District

STRS Contribution Analysis

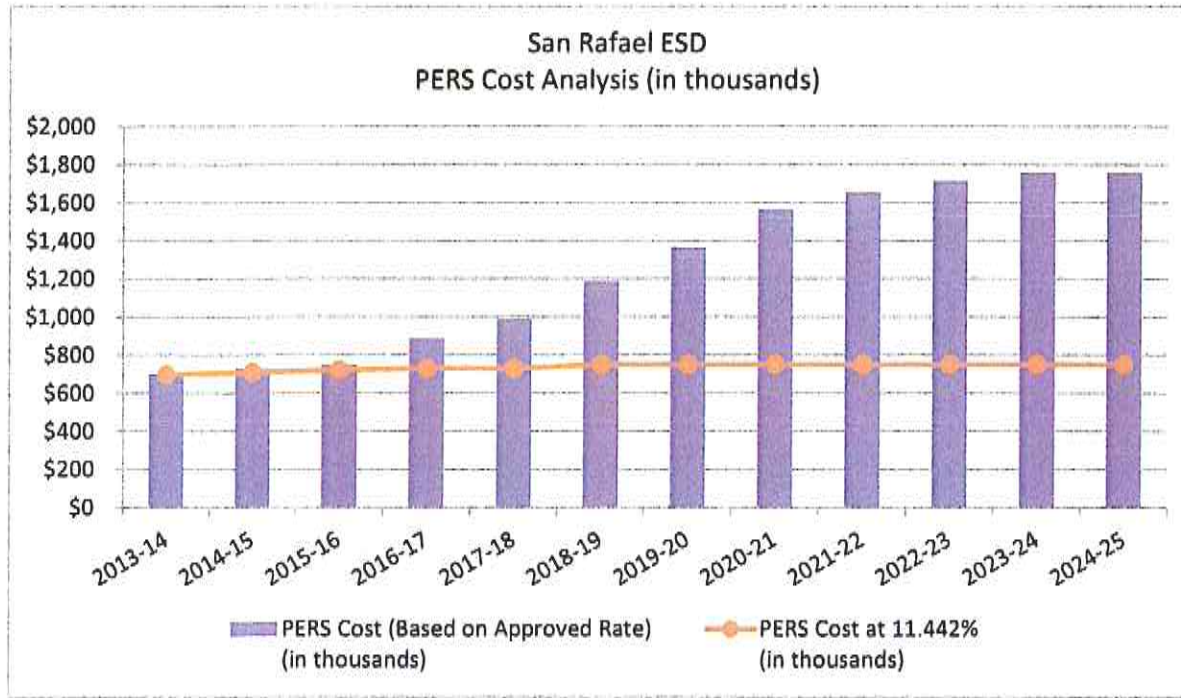
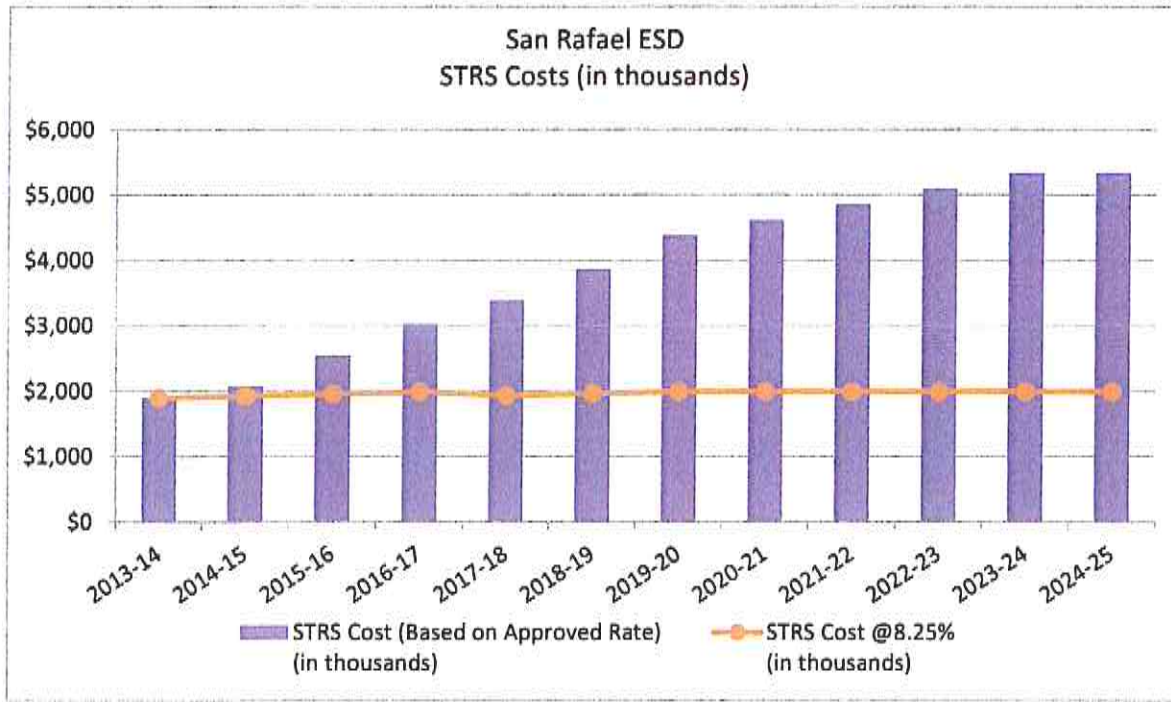
| Fiscal Year | Certificated Salaries | Certificated Salaries (in thousands) | Approved STRS Rate | STRS Cost (Based on Approved Rate) | | STRS Cost @8.25% (in thousands) | Additional Cost (in thousands) |
|-------------|-----------------------|---|---|--|----------------|---------------------------------------|-----------------------------------|
| | | | | (in thousands) | (in thousands) | | |
| 2013-14 | 22,986,183 | \$22,986 | 8.25% | \$1,896 | | \$1,896 | |
| 2014-15 | 23,330,976 | \$23,331 | 8.88% | \$2,072 | \$175.43 | \$1,925 | \$147 |
| 2015-16 | 23,680,941 | \$23,681 | 10.73% | \$2,541 | \$469.17 | \$1,954 | \$587 |
| 2016-17 | 24,036,155 | \$24,036 | 12.58% | \$3,024 | \$482.78 | \$1,983 | \$1,041 |
| 2017-18 | 23,410,367 | \$23,410 | 14.43% | \$3,378 | \$354.37 | \$1,931 | \$1,447 |
| 2018-19 | 23,768,067 | \$23,768 | 16.28% | \$3,869 | \$491.33 | \$1,961 | \$1,909 |
| 2019-20 | 24,130,567 | \$24,131 | 18.13% | \$4,375 | \$505.43 | \$1,991 | \$2,384 |
| 2020-21 | 24,130,567 | \$24,131 | 19.10% | \$4,609 | \$234.07 | \$1,991 | \$2,618 |
| 2021-22 | 24,130,567 | \$24,131 | 20.10% | \$4,850 | \$241.31 | \$1,991 | \$2,859 |
| 2022-23 | 24,130,567 | \$24,131 | 21.10% | \$5,092 | \$241.31 | \$1,991 | \$3,101 |
| 2023-24 | 24,130,567 | \$24,131 | 22.10% | \$5,333 | \$241.31 | \$1,991 | \$3,342 |
| 2024-25 | 24,130,567 | \$24,131 | 22.10% | \$5,333 | \$0.00 | \$1,991 | \$3,342 |
| 0 | | | Average Annual Increase In Contribution | | | | \$2,070.64 |
| | | | Cumulative Increase in Contribution over 32 years | | | | \$22,777.06 |
| | | | \$2.68 | | | | |

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) | | PERS Cost at 11.442% (in thousands) | Additional Cost (in thousands) |
|-------------|---------------------|---------------------------------------|--|--|----------------|---|-----------------------------------|
| | | | | (in thousands) | (in thousands) | | |
| 2013-14 | \$6,113,356 | \$6,113 | 11.442% | \$699 | | \$699 | \$0 |
| 2014-15 | \$6,205,056 | \$6,205 | 11.771% | \$730 | \$31 | \$710 | \$20 |
| 2015-16 | \$6,298,132 | \$6,298 | 11.847% | \$746 | \$16 | \$721 | \$26 |
| 2016-17 | \$6,392,604 | \$6,393 | 13.888% | \$888 | \$142 | \$731 | \$156 |
| 2017-18 | \$6,370,573 | \$6,371 | 15.531% | \$989 | \$102 | \$729 | \$260 |
| 2018-19 | \$6,566,673 | \$6,567 | 18.100% | \$1,189 | \$199 | \$751 | \$437 |
| 2019-20 | \$6,566,673 | \$6,567 | 20.800% | \$1,366 | \$177 | \$751 | \$615 |
| 2020-21 | \$6,566,673 | \$6,567 | 23.800% | \$1,563 | \$197 | \$751 | \$812 |
| 2021-22 | \$6,566,673 | \$6,567 | 25.200% | \$1,655 | \$92 | \$751 | \$903 |
| 2022-23 | \$6,566,673 | \$6,567 | 26.100% | \$1,714 | \$59 | \$751 | \$963 |
| 2023-24 | \$6,566,673 | \$6,567 | 26.800% | \$1,760 | \$46 | \$751 | \$1,009 |
| 2024-25 | \$6,566,673 | \$6,567 | 26.800% | \$1,760 | \$0 | \$751 | \$1,009 |
| | | | Average Annual Increase In Contribution | | | | \$564 |
| | | | Cumulative Increase (in thousands) in Contribution over 32 years | | | | \$6,209 |
| | | | \$2.45 | | | | |

NOTE: Salaries are assumed to increase by 1.90% 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



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 (Business Services)
Date: June 22, 2017

Place: San Rafael City Schools (Room 504)
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: Douglas Marquand

Telephone: 415-492-3205

Title: Asst. 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 | |

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|--------------------------------------|--|---|----|--------------|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment? | | X |
| | | | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go? | | X |
| | | | X | |
| | | | X | |
| | | | | 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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| | | | | X |
| | | | | 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? • Approval date for adoption of the LCAP or approval of an update to the LCAP: | | X |
| | | | | Jun 26, 2017 |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures? | | X |

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

July 1 Budget
2017-18 Budget
Technical Review Checks

San Rafael City Elementary

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. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

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. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

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. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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.

July 1 Budget
2016-17 Estimated Actuals
Technical Review Checks

San Rafael City Elementary

Marin County

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- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- 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. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
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- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- 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

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 9792) 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.

The 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 | 4,492 | 4,482 | | |
| Charter School | | | | |
| Total ADA | 4,492 | 4,482 | 0.2% | Met |
| Second Prior Year (2015-16) | | | | |
| District Regular | 4,574 | 4,612 | | |
| Charter School | | | | |
| Total ADA | 4,574 | 4,612 | N/A | Met |
| First Prior Year (2016-17) | | | | |
| District Regular | 4,656 | 4,636 | | |
| Charter School | | 0 | | |
| Total ADA | 4,656 | 4,636 | 0.4% | Met |
| Budget Year (2017-18) | | | | |
| District Regular | 4,619 | | | |
| Charter School | 0 | | | |
| Total ADA | 4,619 | | | |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|--------------|----------------------------|--|------------|
| Third Prior Year (2014-15) | | | | |
| District Regular | 4,631 | 4,635 | | |
| Charter School | | | | |
| Total Enrollment | 4,631 | 4,635 | N/A | Met |
| Second Prior Year (2015-16) | | | | |
| District Regular | 4,754 | 4,749 | | |
| Charter School | | | | |
| Total Enrollment | 4,754 | 4,749 | 0.1% | Met |
| First Prior Year (2016-17) | | | | |
| District Regular | 4,772 | 4,762 | | |
| Charter School | | | | |
| Total Enrollment | 4,772 | 4,762 | 0.2% | Met |
| Budget Year (2017-18) | | | | |
| District Regular | 4,828 | | | |
| Charter School | | | | |
| Total Enrollment | 4,828 | | | |

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 | 4,481 | 4,635 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 4,481 | 4,635 | 96.7% |
| Second Prior Year (2015-16) | | | |
| District Regular | 4,611 | 4,749 | |
| Charter School | | | |
| Total ADA/Enrollment | 4,611 | 4,749 | 97.1% |
| First Prior Year (2016-17) | | | |
| District Regular | 4,636 | 4,762 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 4,636 | 4,762 | 97.4% |
| Historical Average Ratio: | | | 97.1% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 97.6% |

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 | 4,619 | 4,828 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 4,619 | 4,828 | 95.7% | Met |
| 1st Subsequent Year (2018-19) | | | | |
| District Regular | 4,643 | 4,836 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 4,643 | 4,836 | 96.0% | Met |
| 2nd Subsequent Year (2019-20) | | | | |
| District Regular | 4,626 | 4,819 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 4,626 | 4,819 | 96.0% | Met |

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

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

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

Explanation:
(required if NOT met)

CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has 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) | 43,156,843.00 | 44,244,744.00 | 45,278,598.00 |
| Step 1 - Change in Population | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | | | |
| b. Prior Year ADA (Funded) | 4,647.85 | 4,642.50 | 4,650.22 |
| c. Difference (Step 1a minus Step 1b) | | (5.35) | 7.72 |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | -0.12% | 0.17% |
| | | | 0.00% |
| Step 2 - Change in Funding Level | | | |
| a. Prior Year LCFF Funding | 40,451,009.00 | 41,705,535.00 | 43,539,259.00 |
| b1. COLA percentage (if district is at target) | Not Applicable | | |
| b2. COLA amount (proxy for purposes of this criterion) | Not Applicable | 0.00 | 0.00 |
| c. Gap Funding (if district is not at target) | 1,138,926.00 | 1,772,510.00 | 1,278,578.00 |
| d. Economic Recovery Target Funding (current year increment) | | | |
| e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d) | 1,138,926.00 | 1,772,510.00 | 1,278,578.00 |
| f. Percent Change Due to Funding Level (Step 2e divided by Step 2a) | 2.82% | 4.25% | 2.94% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f) | 2.70% | 4.42% | 2.94% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | 1.70% to 3.70% | 3.42% to 5.42% | 1.94% to 3.94% |

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.

B. 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) | 20,898,730.00 | 21,972,399.00 | 22,748,091.00 | 23,932,211.00 |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): | | N/A | N/A | N/A |

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

| | Budget Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%): | N/A | N/A | N/A |

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

| | Prior Year (2016-17) | Budget Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 40,636,806.00 | 41,935,838.00 | 43,539,259.00 | 44,817,851.00 |
| District's Projected Change in LCFF Revenue: | | 3.20% | 3.82% | 2.94% |
| LCFF Revenue Standard: | | 1.70% to 3.70% | 3.42% to 5.42% | 1.94% to 3.94% |
| Status: | | Met | Met | Met |

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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) | 23,051,466.55 | 27,128,712.21 | 85.0% |
| Second Prior Year (2015-16) | 26,024,008.78 | 31,862,998.04 | 81.7% |
| First Prior Year (2016-17) | 29,783,929.00 | 36,896,761.00 | 80.7% |
| | Historical Average Ratio: | | 82.5% |

| | Budget Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|--------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 79.5% to 85.5% | 79.5% to 85.5% | 79.5% to 85.5% |

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 MYP, Lines B1-B3) | Total Expenditures (Form MYP, Lines B1-B8, B10) | | |
| Budget Year (2017-18) | 30,793,913.00 | 36,130,695.00 | 85.2% | Met |
| 1st Subsequent Year (2018-19) | 31,597,786.00 | 36,467,786.00 | 86.6% | Not Met |
| 2nd Subsequent Year (2019-20) | 31,959,786.00 | 37,702,786.00 | 84.8% | 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)

One-time mandated cost/common core funding not reflected in 2017-18 budget due to last minute authorization. This funding will be incorporated into the next 17-18 budget revision. Funding based on \$145/ADA was input into 18-19 to recognize the estimated revenue in the MYP. Funding will be used for one-time expenditures.

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): | 2.70% | 4.42% | 2.94% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -7.30% to 12.70% | -5.58% to 14.42% | -7.06% to 12.94% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -2.30% to 7.70% | -5.58% to 9.42% | -2.06% to 7.94% |

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

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

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

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|--------------|--------------------------------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2016-17) | 3,021,619.00 | | |
| Budget Year (2017-18) | 1,999,013.00 | -33.84% | Yes |
| 1st Subsequent Year (2018-19) | 1,999,013.00 | 0.00% | No |
| 2nd Subsequent Year (2019-20) | 1,999,013.00 | 0.00% | No |

Explanation:
(required if Yes)

Per MCOE guidelines, reduced funding for Title I by 22% and the elimination of Title II.

| | | | |
|---|--------------|---------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2016-17) | 4,875,621.00 | | |
| Budget Year (2017-18) | 3,819,937.00 | -21.65% | Yes |
| 1st Subsequent Year (2018-19) | 3,827,118.00 | 0.19% | No |
| 2nd Subsequent Year (2019-20) | 3,827,118.00 | 0.00% | No |

Explanation:
(required if Yes)

One-time mandated cost reimbursements were not reauthorized at the time of this report but has since been approved for funding at \$145 per ADA. This has been recognized in the MYP and will be adjusted at the next budget revision.

| | | | |
|---|--------------|--------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2016-17) | 7,324,768.00 | | |
| Budget Year (2017-18) | 6,971,632.00 | -4.82% | Yes |
| 1st Subsequent Year (2018-19) | 7,056,801.00 | 1.22% | No |
| 2nd Subsequent Year (2019-20) | 7,144,801.00 | 1.25% | No |

Explanation:
(required if Yes)

The variance in year 1 is due to one-time local donations are budgeted when received and therefore not included in the 17-18 budget.

| | | | |
|--|--------------|---------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2016-17) | 4,544,689.00 | | |
| Budget Year (2017-18) | 2,140,639.00 | -52.90% | Yes |
| 1st Subsequent Year (2018-19) | 2,300,000.00 | 7.44% | No |
| 2nd Subsequent Year (2019-20) | 2,410,000.00 | 4.78% | No |

Explanation:
(required if Yes)

The variance in year 1 is due to the reduction in one-time expenditures as a result of one-time revenues referenced above.

| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5) | | | |
|--|---------------|---------|-----|
| First Prior Year (2016-17) | 10,551,282.00 | | |
| Budget Year (2017-18) | 8,609,447.00 | -18.40% | Yes |
| 1st Subsequent Year (2018-19) | 8,800,000.00 | 2.21% | No |
| 2nd Subsequent Year (2019-20) | 9,000,000.00 | 2.27% | No |

Explanation:
(required if Yes)

The variance in year 1 is due to the reduction in one-time expenditures as a result of one-time revenues referenced above.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|---------------|-----------------------------------|---------|
| Total Federal, Other State, and Other Local Revenue (Criterion 6B) | | | |
| First Prior Year (2016-17) | 15,222,008.00 | | |
| Budget Year (2017-18) | 12,790,582.00 | -15.97% | Not Met |
| 1st Subsequent Year (2018-19) | 12,882,932.00 | 0.72% | Met |
| 2nd Subsequent Year (2019-20) | 12,970,932.00 | 0.68% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2016-17) | 15,095,971.00 | | |
| Budget Year (2017-18) | 10,750,086.00 | -28.79% | Not Met |
| 1st Subsequent Year (2018-19) | 11,100,000.00 | 3.25% | Met |
| 2nd Subsequent Year (2019-20) | 11,410,000.00 | 2.79% | 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.

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)

Per MCOE guidelines, reduced funding for Title I by 22% and the elimination of Title II.

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

One-time mandated cost reimbursements were not reauthorized at the time of this report but has since been approved for funding at \$145 per ADA. This has been recognized in the MYP and will be adjusted at the next budget revision.

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

The variance in year 1 is due to one-time local donations are budgeted when received and therefore not included in the 17-18 budget.

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

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

The variance in year 1 is due to the reduction in one-time expenditures as a result of one-time revenues referenced above.

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

The variance in year 1 is due to the reduction in one-time expenditures as a result of one-time revenues referenced above.

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? Yes

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | | |
|--|---------------|--|--|---|--|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 54,359,675.00 | 3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%) | | Amount Deposited ¹ for 2014-15 Fiscal Year | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | | | | |
| c. Net Budgeted Expenditures and Other Financing Uses | 54,359,675.00 | 1,630,790.25 | | 1,075,000.00 | Lesser of: 3% or 2014-15 amount 1,075,000.00 |

| | | |
|----------------------------------|--|---|
| 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% |
| | 1,087,193.50 | 1,087,193.50 |

| | | |
|--------------------------|---|--------|
| e. OMMA/RMA Contribution | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
| | 1,575,000.00 | Met |

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2014-15) | Second Prior Year (2015-16) | First Prior Year (2016-17) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 2,195,969.00 | 2,435,700.00 | 1,768,161.00 |
| b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 3,345,794.08 | 6,322,818.24 | 4,864,252.24 |
| 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 | (0.22) |
| d. Available Reserves (Lines 1a through 1c) | 5,541,763.08 | 8,758,518.24 | 6,632,413.02 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 43,919,387.86 | 49,620,580.21 | 58,958,700.00 |
| 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) | 43,919,387.86 | 49,620,580.21 | 58,958,700.00 |
| 3. District's Available Reserve Percentage (Line 1d divided by Line 2c) | 12.6% | 17.7% | 11.2% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 4.2% | 5.9% | 3.7% |

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|--|--|---|---|---------|
| Third Prior Year (2014-15) | 1,084,519.07 | 27,988,794.21 | N/A | Met |
| Second Prior Year (2015-16) | 3,964,656.16 | 32,588,080.04 | N/A | Met |
| First Prior Year (2016-17) | (1,483,517.00) | 37,782,138.00 | 3.9% | Not Met |
| Budget Year (2017-18) (Information only) | 110,038.00 | 36,987,880.00 | | |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|--|--|-----------------------------|--|--------|
| | Original Budget | Estimated/Unaudited Actuals | | |
| Third Prior Year (2014-15) | 5,972,676.00 | 7,194,964.01 | N/A | Met |
| Second Prior Year (2015-16) | 6,746,051.00 | 8,279,483.08 | N/A | Met |
| First Prior Year (2016-17) | 9,747,420.00 | 12,244,139.24 | N/A | Met |
| Budget Year (2017-18) (Information only) | 10,760,622.24 | | | |

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

| | Budget Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.) | 4,619 | 4,628 | 4,614 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

If you are the SELPA AU and are excluding special education pass-through funds:

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) | 54,359,675.00 | 55,285,882.00 | 56,679,248.74 |
| 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) | 54,359,675.00 | 55,285,882.00 | 56,679,248.74 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 1,630,790.25 | 1,658,576.46 | 1,700,377.46 |
| 6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 1,630,790.25 | 1,658,576.46 | 1,700,377.46 |

10C. Calculating the District's Budgeted Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 1,630,190.00 | | |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 5,436,693.24 | 12,180,652.24 | 13,384,236.24 |
| 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) | (0.22) | 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) | 7,066,883.02 | 12,180,652.24 | 13,384,236.24 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 13.00% | 22.03% | 23.61% |
| District's Reserve Standard (Section 10B, Line 7): | 1,630,790.25 | 1,658,576.46 | 1,700,377.46 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

INSTRUCTIONS: Click the appropriate Yes or No button for Items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|----------------|------------------|----------------|--------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2016-17) | (6,572,031.00) | | | |
| Budget Year (2017-18) | (6,038,832.00) | (533,199.00) | -8.1% | Met |
| 1st Subsequent Year (2018-19) | (6,200,000.00) | 161,168.00 | 2.7% | Met |
| 2nd Subsequent Year (2019-20) | (6,350,000.00) | 150,000.00 | 2.4% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2016-17) | 20,000.00 | | | |
| Budget Year (2017-18) | 20,000.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2018-19) | 20,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2019-20) | 20,000.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2016-17) | 1,070,377.00 | | | |
| Budget Year (2017-18) | 1,042,185.00 | (28,192.00) | -2.6% | Met |
| 1st Subsequent Year (2018-19) | 1,070,400.00 | 28,215.00 | 2.7% | Met |
| 2nd Subsequent Year (2019-20) | 1,070,400.00 | 0.00 | 0.0% | Met |

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. 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)

| |
|--|
| |
| |
| |
| |
| |
| |
| |

S6. Long-term Commitments

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

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

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

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

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

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2017 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | 1 | RRM FD 01-8150 | 7438/7439 | 8,134 |
| Certificates of Participation | 17 | FD 40-0000/25-000 | 7438/7439 | 3,450,000 |
| General Obligation Bonds | 14 | DEBT SERVICE FD 51 | 74XX | 69,670,286 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 5 | SF FD 01; CAFETERIA FD 13 | 1XXX/2XXX | 324,116 |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2017 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 73,452,536 |

| Type of Commitment (continued) | Prior Year (2016-17) Annual Payment (P & I) | Budget Year (2017-18) Annual Payment (P & I) | 1st Subsequent Year (2018-19) Annual Payment (P & I) | 2nd Subsequent Year (2019-20) Annual Payment (P & I) |
|--|---|--|--|--|
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 0 | 0 | 0 | 0 |
| Has total annual payment increased over prior year (2016-17)? | No | No | No | No |

S6C. Comparison of the District's Annual Payments to Prior Year Annual Payment

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

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7 Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

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

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

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

b. Do benefits continue past age 65?

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

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

| | | |
|---|---------------------|-------------------|
| b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund | Self-Insurance Fund | Governmental Fund |
| | 0 | 2,500,790 |

OPEB Liabilities

| | |
|---|--------------|
| a. OPEB actuarial accrued liability (AAL) | 6,103,316.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 6,103,616.00 |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? | Actuarial |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation | JANUARY 2016 |

| 5. OPEB Contributions | Budget Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method | 918,393.00 | 918,393.00 | 918,393.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 169,429.00 | 158,098.00 | 158,098.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 179,164.00 | 201,129.00 | 198,480.00 |
| d. Number of retirees receiving OPEB benefits | 79 | 81 | 83 |

S7 Identification of the District's Unfunded Liability for Self-Insurance Programs

INSTRUCTIONS: 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 | 253.4 | 254.2 | 254.2 | 254.2 |

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Agreements Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

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

Negotiations Not Settled

Cost of a one percent increase in salary and statutory benefits

227,000

7. Amount included for any tentative salary schedule increases

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

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

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

| Budget Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 2,531,000 | 2,531,000 | 2,531,000 |
| 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:

| | | |
|----|--|--|
| No | | |
|----|--|--|

Certificated (Non-management) Step and Column Adjustments

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

| Budget Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 340,500 | 345,000 | 350,000 |
| 1.5% | 1.5% | 1.5% |

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

Are savings from attrition included in the budget and MYPs?

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

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

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

Caution: 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 | 134.0 | 137.0 | 137.0 | 137.0 |

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

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

Negotiations Not Settled

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

70,600

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Amount included for any tentative salary schedule increases

| | | |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- 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 |
| 745,000 | 745,000 | 745,000 |
| 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:

| | | |
|----|--|--|
| No | | |
|----|--|--|

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 |
| 106,000 | 106,000 | 106,000 |
| 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) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | No | No |
| No | No | No |

Classified (Non-management) - Other

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

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

NOTE: 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 | 29.3 | 28.3 | 28.3 | 28.3 |

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.

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

Negotiations Settled

2. Salary settlement:

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

Negotiations Not Settled

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

43,000

Amount included for any tentative salary schedule increases

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

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

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

| | Budget Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---------------|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes | Yes |
| 467,000 | 467,000 | 467,000 | 467,000 |
| 3-tiered caps | 3-tiered caps | 3-tiered caps | 3-tiered caps |
| 0.0% | 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) |
|--------|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes | Yes |
| 64,500 | 64,500 | 64,500 | 64,500 |
| 1.5% | 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) |
|-------|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes | Yes |
| 8,100 | 8,100 | 8,100 | 8,100 |
| 0.0% | 0.0% | 0.0% | 0.0% |

S9. Local Control and Accountability Plan (LCAP)

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

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

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

| |
|-----|
| Yes |
|-----|

| |
|--------------|
| Jun 26, 2017 |
|--------------|

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

| |
|-----|
| Yes |
|-----|

ADDITIONAL FISCAL INDICATORS

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

End of School District Budget Criteria and Standards Review

| 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 |
| V. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA) | 4,635.54 | 4,635.54 | 4,635.54 | 4,618.56 | 4,618.56 | 4,618.56 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 4,635.54 | 4,635.54 | 4,635.54 | 4,618.56 | 4,618.56 | 4,618.56 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Special Education-Special Day Class | 12.31 | 12.31 | 12.31 | 11.41 | 11.41 | 11.41 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 12.53 | 12.53 | 12.53 |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 12.31 | 12.31 | 12.31 | 23.94 | 23.94 | 23.94 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 4,647.85 | 4,647.85 | 4,647.85 | 4,642.50 | 4,642.50 | 4,642.50 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

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

| 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 | 24,036,155.00 | 301 | 0.00 | 303 | 24,036,155.00 | 305 | 374,517.00 | | 307 | 23,661,638.00 | 309 |
| 2000 - Classified Salaries | 6,392,604.00 | 311 | 35,809.00 | 313 | 6,356,795.00 | 315 | 184,695.00 | | 317 | 6,172,100.00 | 319 |
| 3000 - Employee Benefits | 11,034,547.00 | 321 | 15,918.00 | 323 | 11,018,629.00 | 325 | 147,842.00 | | 327 | 10,870,787.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 4,643,186.00 | 331 | 149,740.00 | 333 | 4,493,446.00 | 335 | 882,684.00 | | 337 | 3,610,762.00 | 339 |
| 5000 - Services . . . & 7300 - Indirect Costs | 10,463,201.00 | 341 | 784,204.00 | 343 | 9,678,997.00 | 345 | 4,685,828.00 | | 347 | 4,993,169.00 | 349 |
| TOTAL | | | | | 55,584,022.00 | 365 | | | TOTAL | 49,308,456.00 | 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. Employment Insurance | 3501 & 3502 | 390 |
| 8. Teachers' Compensation Insurance | 3601 & 3602 | 392 |
| 9. CPEB, 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 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | |
| 14. TOTAL SALARIES AND BENEFITS | | 27,818,382.00 |
| 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 | | 56.42% |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | 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) | exempt |
| 2. Percentage spent by this district (Part II, Line 15) | 56.42% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | exempt |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 49,308,456.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | exempt |

| 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 | 23,410,367.00 | 301 | 0.00 | 303 | 23,410,367.00 | 305 | 196,395.00 | | 307 | 23,213,972.00 | 309 |
| 2000 - Classified Salaries | 6,370,573.00 | 311 | 36,729.00 | 313 | 6,333,844.00 | 315 | 200,133.00 | | 317 | 6,133,711.00 | 319 |
| 3000 - Employee Benefits | 11,553,469.00 | 321 | 17,571.00 | 323 | 11,535,898.00 | 325 | 110,556.00 | | 327 | 11,425,342.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 2,216,536.00 | 331 | 0.00 | 333 | 2,216,536.00 | 335 | 615,627.00 | | 337 | 1,600,909.00 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 8,537,041.00 | 341 | 785,985.00 | 343 | 7,751,056.00 | 345 | 3,666,939.00 | | 347 | 4,084,117.00 | 349 |
| TOTAL | | | | | 51,247,701.00 | 385 | | | TOTAL | 46,458,051.00 | 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. Employment Insurance | 3501 & 3502 | 390 |
| 8. Teachers' 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 |
| 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 | | 60.71% |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | |

| PART III: DEFICIENCY AMOUNT | |
|---|---------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 60.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 60.71% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 46,458,051.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

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

21 65458 000000
Form SIAA

San Rafael City Elementary
Marin County

| 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 | | | | |
| GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (68,081.00) | | | | |
| Other Sources/Uses Detail | | | | | 20,000.00 | 1,070,377.00 | | |
| Fund Reconciliation | | | | | | | 290,000.00 | 0.00 |
| 19 CHARTER SCHOOLS SPECIAL REVENUE FUND | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | 0.00 | 0.00 | 13,081.00 | 0.00 | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 25,000.00 |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | 0.00 | 0.00 | 75,000.00 | 0.00 | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 265,000.00 |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | 0.00 | 0.00 | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | 0.00 | 0.00 | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | 0.00 | 0.00 | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 760,295.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 11 BUILDING FUND | 0.00 | 0.00 | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 15 CAPITAL FACILITIES FUND | 0.00 | 0.00 | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 10 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | 0.00 | 0.00 | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 15 COUNTY SCHOOL FACILITIES FUND | 0.00 | 0.00 | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | 0.00 | 0.00 | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 310,082.00 | 20,000.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 19 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | 0.00 | 0.00 | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 31 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 32 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA ENTERPRISE FUND | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |

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

21 65458 0000000
 Form SIAA

San Rafael City Elementary
 Marin County

| 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 | | | | |
| 12 OTHER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 16 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 0.00 | 0.00 | 88,081.00 | (88,081.00) | 1,090,377.00 | 1,090,377.00 | 290,000.00 | 290,000.00 |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9510 |
|--|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 11 CAPITAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (72,406.00) | | | | |
| Other Sources/Uses Detail | | | | | 20,000.00 | 1,042,185.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19 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 | | | | | | | | |
| 20 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 21 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 2 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 8,144.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 3 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 64,262.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 4 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 5 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 8 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 9 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 760,295.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 11 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 281,890.00 | 20,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 11 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 11 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| 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 8750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 12 SUPER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 16 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 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 | | | | | 0.00 | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 72,406.00 | (72,406.00) | 1,062,185.00 | 1,062,185.00 | | |