

Center Joint Unified School District
2017-18 Budget and Multiyear Fiscal Projection
As of May 22, 2017
Presented June 6, 2017

The District is required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. LCFF revenue is based on the Fiscal Crisis & Management Assistance Team calculator. Expenditures are aligned with the plan set forth in the Local Control Accountability Plan (LCAP). Since the preparation of this budget occurs before the Legislature's final action, and before actual expenditures are known for the current year, estimates of proposed revenues and expenditures are based on the most reasonable assumptions and recent information available at the time of preparation. The budget is a dynamic statement which will change as the assumptions and estimates used to develop it change.

2017-18 Budget Outlook and Changes from 2016-17 Second Interim

Governor's Budget Assumptions: The Governor is taking a conservative approach in the State Budget and preparing for slower economic growth by building a substantial reserve and avoiding new ongoing commitments. However, his revenue predictions has aggressive revenue assumptions and carries more risk. His budget proposal revenues heavily rely on the top 1% of taxpayers for tax revenues. The Governor projects a 2.2% increase in capital gains revenue from 2016-17 to 2017-18. The Budget and the out years are built relying on our most volatile, least stable tax having back to back near record years. As a result, the District should expect large variances in Budget revisions. A good reserve will buffer the District from these variances.

Proposition 98: Proposes a \$1.1 billion increase for 2017-18 from the January proposed Proposition 98 funding to \$74.6 billion. This number is almost exactly what the LAO estimated in November 2016.

Local Control Funding Formula: Provides \$1.4 billion increase to the Local Control Funding Formula, an additional \$661 million above January's State Budget proposal. This is estimated to close 43.97% of the remaining gap and brings the formula to 97 percent of full implementation. Note that once the District reaches full LCFF implementation, increases will be dependent solely on COLA.

Supplemental and Concentration LCFF funds are generated by a group of targeted students who are identified as foster youth, English learners, and low income. A portion of these funds must be used to increase services for these at-risk youth. Therefore, 10.55% of the LCFF increase will be set aside as defined in the LCAP (Local Control Accountability Plan) to serve those students.

Grade Span	2016-17 Base Grant Per ADA	1.56% COLA	2017-18 Base Grant Per ADA
K-3	\$7,083	\$110	\$7,193
4-6	\$7,189	\$112	\$7,301
7-8	\$7,403	\$115	\$7,518
9-12	\$8,578	\$134	\$8,712

One-Time Discretionary Funding: Includes an additional \$750 million in one-time discretionary funds. This equates to \$170 per ADA, up from \$48 per ADA in the January Budget, for a total of more than \$1 billion. These funds offset LEAs outstanding mandate claims and are earmarked for the implementation of the state-adopted academic standards, professional development, and teacher induction costs. However, the funds are not scheduled to be disbursed until May 2019 (2018-19 FY). The Governor's intent of holding onto the funds is to ensure that Proposition 98 is not over appropriated as a result of lower-than-expected revenues in the 2017-18 fiscal year.

Apportionment Deferrals: Deferrals of \$859 million, as proposed in January, have been rescinded as a result of additional resources available from the 2015-16 and 2016-17 fiscal years. State aid payments in the month of June 2017 are back to their original schedule.

Cost-of-Living Adjustments (COLA): Increases slightly from the 1.48% estimated in January to 1.56%.

Current Year (2016-17) Estimated Actuals

The current year is projected to have a positive ending fund balance. The 2016-17 estimated actuals have been adjusted wherever possible to reflect actual expected expenditures and revenue, rather than the budgeted amounts alone. There will be additional changes, such as carryover revenues and adjusted expenditures, as the books are closed. The final ending balance will be presented as the Unaudited Actuals in September.

2017-18 Center Joint Unified School District Primary Budget Planning Factors

- Average Daily Attendance (ADA) is estimated at 4263.09.
 - Of this total, non-public schools account for 8.15 ADA.
 - COE operated schools account for 83.05. This is an increase over prior years due to the new inclusion of community school ADA. For community school related revenue, LEAs will act as pass-through agents in that we will collect the LCFF revenue for community school students then pass the revenue to our COE. The procedures are still being worked out but, as of now, LEAs will keep other revenue associated with the ADA increase such as lottery and mandated costs.

- Due to declining enrollment the funded ADA will be based on the prior year ADA of 4282.09.
- The District’s estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 64.97%.
- Lottery revenue is estimated to be \$144 per ADA for unrestricted purposes and \$45 per ADA for restricted purposes.
- Mandated Cost Block Grant allocates \$28.42 for K-8 ADA and \$56 for 9-12 ADA.
- CalPERS Board adopted an employer contribution rate of 15.531% which is slightly lower than the rate previously released by CalPERS, but still almost 2% higher than the current-year rate of 13.888%.
- The STRS rate remains 14.43%.

General Fund Unrestricted Revenue Components

Center Joint Unified School District receives funding for its general operations from various sources. A summary of the projected major funding sources for 2017-18 is illustrated below:

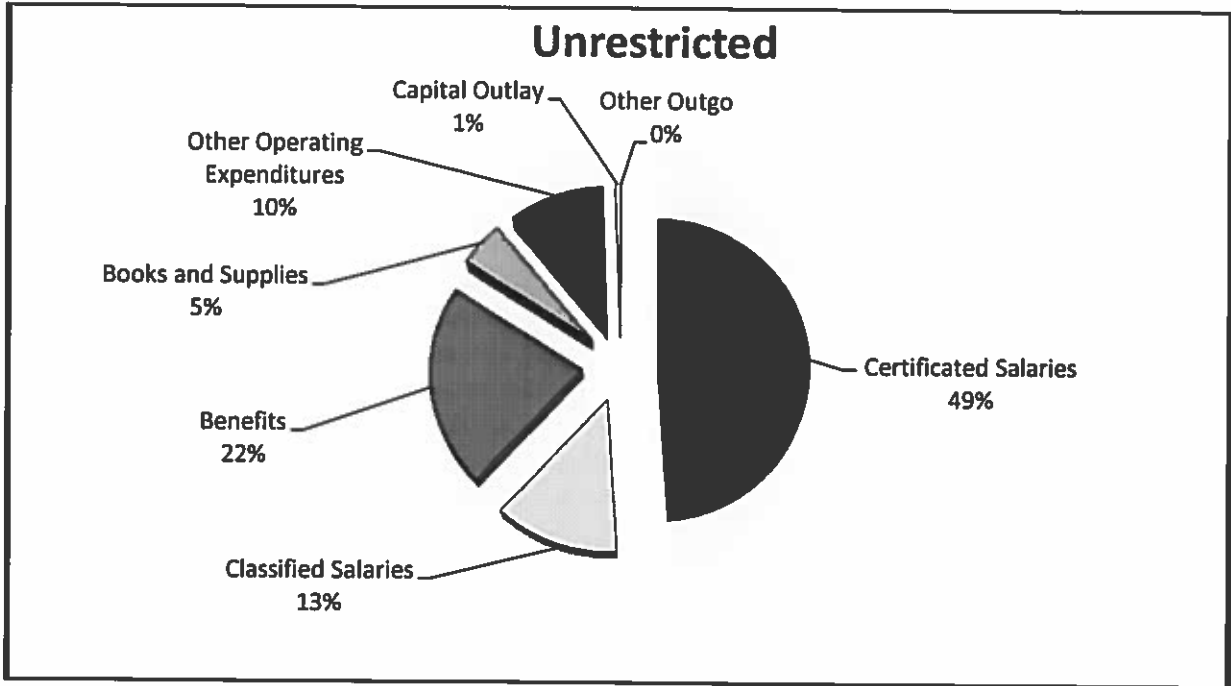
Description	Amount
Local Control Funding Formula	\$39,635,292
Federal Revenues	\$7,258
Other State Revenues	\$779,019
Other Local Revenues	\$200,215
TOTAL	\$40,621,784

Education Protection Account (EPA): Voters approved Proposition 30 on November 6, 2012 which created the Education Protection account. Requirements state that the EPA shall not be used for salaries or benefits of administrators or any other administrative costs. The EPA is included in the LCFF allocation listed in the table above. The total allocation amounts to \$5,348,562 and will be used to pay teacher salaries at Center High School and Spinelli Elementary. How much annual funding was received from the EPA and how the money was expended can be found by reviewing Governing Board budget presentations posted on the CJUSD website under the Board Meetings heading.

General Fund Unrestricted Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits encompass approximately 84% of the District’s proposed unrestricted budget in 2017-18.

Following is a graphical description of expenditures by percentage:



Employee Benefits: \$250,000 is included in this category and is earmarked for collective bargaining.

Books and Supplies: Included in the Proposed Budget are some costs associated with the 7-12 English Language Arts adoption.

Capital Outlay: The cost of one bus purchase is included in the 2017-18 Proposed Budget.

Contributions to/from Restricted Programs

The budget includes the following transfers of unrestricted resources to restricted programs:

Description	Amount
Restricted Maintenance Account	\$1,029,364
Special Education	\$5,777,157
TOTAL CONTRIBUTIONS	\$6,806,521

General Fund Variances of 10% or More, Unrestricted and Restricted

The following budget lines have variances of 10% or more when comparing the Estimated Actuals to the Proposed Budget. Note that the Estimated Actuals represent budgeted amounts and there will be carry-over associated with many of these figures.

- **Federal Revenue:** The decrease reflects Title I variances. The Estimated Actuals include carry-over figures while the Proposed Budget does not as those figures are currently unknown.
- **Other State Revenue:** The Estimated Actuals included one-time discretionary funding while the Proposed Budget does not. Also, the Proposed Budget does not include Perkins or CRANE grant funding as those programs will end June 30, 2016.
- **Salaries and Benefits:** Even though the change is under 10%, there is a wide discrepancy between salaries and benefits in the Proposed Budget. Salaries are shown to decrease due to retirements and resignations. Benefits are shown to increase due to increased retirement contributions and a \$250,000 addition that can potentially be used for collective bargaining agreements, if the State Budget shows no major changes.
- **Books and Supplies:** The Estimated Actuals include one-time purchases. Other reductions correlate to the previously mentioned reduced funding.
- **Capital Outlay:** The Estimated Actuals include expenditures for the one-time purchases of buses, a forklift, and a freezer.
- **Other Outgo:** The increase is a result of the new procedure of LEAs collecting funding for community school students then passing the associated revenue to the COE. The pass-through amounts are considered other outgo. Other outgo also includes a contribution to contributions to Fund 14 for Deferred Maintenance and Fund 20 for Postemployment Benefits.
- **Indirect Costs:** A decrease is a reflection of reduced restricted program funding and a reduced indirect cost rate of 4.73% for 2017-18. Also, a conservative approach is taken when calculating indirect costs since the percentage cannot exceed the 4.73% rate. As allocations are determined, indirect costs revenue will change.

Fund Summaries

Fund 09 - Charter Schools Special Revenue Fund: In May 2017, the Board voted to end the charter of Global Youth. Any Ending Fund Balance will be returned to the State.

Fund 11 - Adult Education: This fund is operating within a consortium of other Adult Education programs within our region. Funding is coming into the program that is restricted to the operation of the programs that serve Adult Education students. The program continues to be an effective asset for the District and maintains a positive balance.

Fund 12 - Child Development: Child Development is operating as a revenue/expense neutral fund. No contributions are made from the General Fund. This fund does, however, pay indirect costs to the District for the operation of the program.

Fund 13 - Nutrition Services: The Nutrition services fund is budgeted as a self-sustaining operation. Cash flow is sometimes negative due to the timing of reimbursements from the state and federal reimbursement programs. Our Federal Lunch Program continues to be the major source of revenue to the program. As employee costs increase, it is likely the District will need to make a contribution to this fund.

Fund 14 - Deferred Maintenance: The District continues to make a transfer into this fund in order to track deferred maintenance expenses separately. During the budget year, \$250,000 will be moved into the fund for this purpose.

Fund 17 - Special Reserve Fund for Other Than Capital Outlay Projects: This fund is covering the shortfall in the Developer Fee Fund. The remaining balance is available to cover cash shortages that occur within the District.

Fund 20 - Special Reserve Fund for Postemployment Benefits: This fund has been set up for Postemployment Benefits and a contribution of \$250,000 was made in 2016-17. Another \$250,000 transfer has been budgeted for 2017-18.

Fund 21 - Building (Bond) Fund: This fund exists to account separately for proceeds from the sale of bonds. \$1 million was drawn during 2016-17 and \$825,000 will drawn during the summer of 2017.

Fund 25 - Capital Facilities Fund: While this fund continues to be negative, Fund 17 holds the reserve to cover the shortfall. New developments are starting to generate revenues that are reducing this fund's negative balance.

Projected Ending Fund Balances (includes nonspendable, restricted, and reserve for economic uncertainties):

FUND	2017-18
GENERAL (UNRESTRICTED & RESTRICTED)	\$6,764,629
ADULT EDUCATION	\$97,489
CAFETERIA	\$0
DEFERRED MAINTENANCE	\$39,007
SPECIAL RESERVE	\$2,377,613
SPECIAL RESERVE - OPEB	\$500,000
BUILDING FUND	\$379,852
CAPITAL FACILITIES	(\$892,480)
TOTAL	\$9,266,110

Multiyear Projection: 2017-18, 2017-18, and 2018-19

Revenue: Enrollment declined significantly over the past year. Since new home construction should bring in additional students, projected ADA reflects that. 2017-18 ADA shows a slowing in the decline at -19 ADA. 2018-19 is held steady. And, 2019-20 shows an increase of 36 ADA. This increase due to home construction is being added to the Multiyear Projection for the first time.

Restricted federal revenue is estimated to decrease in 2017-18 and 2018-19 due to removing one-time revenues associated with the following grants: College and Career Readiness, CA Clean Energy, Perkins, CRANE, and CTEIG.

Contributions: The increase of contributions to restricted programs is primarily due to budgeting for step and column increases, as well as for expected pension increases for employees in the special education department. The District also contributes to its routine restricted maintenance account according to the requirements set in statute.

Expenditures: 2019-20 shows an increase and revenue and expenditures that corresponds to the increased ADA projection. Salary increases reflect step and column movement. Adjustment increases were added to unrestricted certificated salaries for the hiring of one teacher each of the next two years to complete Center High's block schedule staffing. \$250,000 was budgeted for collective bargaining settlements. And, as detailed below, salary increases take into account increased retirement contribution costs.

CalPERS Rate Comparison								
	2016-17 Actual	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
Rates @ 1st Interim	13.888%	15.50%	17.10%	18.60%	19.80%	19.80%	19.80%	19.80%
Rates @ 2nd Interim	13.888%	15.80%	18.70%	21.60%	24.90%	26.40%	27.40%	28.20%
Updated Proposed Rates	13.888%	15.531%	18.1%	20.8%	23.8%	25.2%	26.1%	26.8%

Supplies, services, capital outlay, and indirect costs are estimated to decrease for 2018-19 due to the removal of expenditures related to funds carried over from 2016-17 and expenditures of one-time funds received during 2016-17. In addition, there is a decrease associated with the end of previously discussed grants which is consistent with the revenue decline. Capital outlay shows a significant reduction because the 2017-18 budget includes the costs associated with a planned bus purchase.

Cash Flow: Elimination of the proposed deferral has helped with cash flow projections. For the upcoming two years, no negative cash is projected.

Estimated Ending Fund Balances and Reserves: The disclosure of an available ending fund balance that exceeds the 3% minimum reserve level is required. The reserve level can be found on the Multi-year Projection (Form MYP) Unrestricted/Restricted page. The reserve also includes funds available in Fund 17 a special reserve fund for noncapital outlay.

The District estimates that the General Fund is projected to have an increase of \$46,356 in Fund Balance in 2017-18, \$517,839 in 2018-19, and \$835,147 in 2019-20. If projections are accurate and the State Budgets show no changes, this will result in an ending unassigned General Fund balance of approximately \$5.6 million at the end of 2019-20. Of that amount, it

should be noted that \$1.6 million is from mandated claim reimbursements which are earmarked for expenditures related to the implementation of academic standards.

Total available reserves for 2017-18 total 16.97%. This total is made up of the required 3% for economic uncertainties, unappropriated General Funds, and Fund 17 stabilization and reserve funds. The fiscal year 2018-19 total available reserves are 18.31% and for 2019-20 the reserves are 19.57%.

Based on current revenue and expenditure projections, along with existing ending fund balance, the District is able to meet its minimum economic uncertainty reserve.

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

Description	2017-18	2018-19	2019-20
Nonspendable Reserves	\$93,100	\$93,100	\$93,100
Restricted Fund Balance	\$1,198,482	\$955,591	\$955,591
Other Assignments and Commitments	\$0	\$0	\$0
State Reserve for Economic Uncertainties (REU) - 3%	\$1,388,045	\$1,410,893	\$1,447,811
Amount Above (Below) REU	\$4,085,002	\$4,822,884	\$5,621,113
Total - Estimated Ending Fund Balance	\$6,764,629	\$7,282,468	\$8,117,615

Conclusion

Once the State adopts its budget, a budget revision will be brought forward to adjust for the unforeseen changes if necessary. The current projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, the Center Joint Unified School District certifies that its financial condition is positive.

***Known Upcoming Revisions**

- One incorrect salary budget code was used on the May variable pay. Because it involves two different funds (General and Adult Education), SCOE must approve the transaction. We are waiting for that approval. This will change Fund 01 and Fund 11 balances and cash flow by the amount of \$128.99.
- ADA figures are being adjusted due to revisions. The change should be less than one ADA.

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	38,915,838.00	0.00	38,915,838.00	39,835,292.00	0.00	39,835,292.00	1.8%
2) Federal Revenue		8100-8299	7,258.00	2,848,792.00	2,856,050.00	7,258.00	2,507,533.00	2,514,791.00	-11.9%
3) Other State Revenue		8300-8599	1,711,600.00	1,482,596.00	3,194,196.00	779,019.00	1,261,275.00	2,040,294.00	-36.1%
4) Other Local Revenue		8600-8799	202,408.00	1,934,778.00	2,137,184.00	200,215.00	1,923,928.00	2,124,143.00	-0.6%
5) TOTAL, REVENUES			40,837,102.00	6,266,166.00	47,103,268.00	40,821,784.00	5,692,736.00	46,314,520.00	-1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,039,675.00	4,599,611.40	20,639,286.40	16,317,448.00	3,863,866.00	20,181,314.00	-2.2%
2) Classified Salaries		2000-2999	4,485,904.41	3,194,878.64	7,680,783.05	4,277,985.00	2,836,066.00	7,114,051.00	-7.4%
3) Employee Benefits		3000-3999	6,896,752.44	2,435,065.85	9,131,818.29	7,428,379.00	2,425,235.00	9,853,614.00	7.9%
4) Books and Supplies		4000-4999	1,611,647.05	1,557,725.74	3,169,372.79	1,666,986.00	1,041,766.00	2,708,752.00	-14.5%
5) Services and Other Operating Expenditures		5000-5999	3,643,108.02	1,485,302.88	5,128,410.90	3,450,238.00	1,353,945.00	4,804,183.00	-6.3%
6) Capital Outlay		6000-6999	452,503.00	357,707.01	810,210.01	194,470.00	239,700.00	434,170.00	-46.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	215,301.00	307,000.00	522,301.00	0.00	701,180.00	701,180.00	34.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(220,019.00)	167,119.00	(52,900.00)	(182,573.00)	153,473.00	(29,100.00)	-45.0%
9) TOTAL, EXPENDITURES			32,924,871.92	14,104,410.52	47,029,282.44	33,152,933.00	12,615,231.00	45,768,164.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,912,230.08	(7,838,244.52)	73,985.56	7,468,851.00	(6,922,495.00)	546,356.00	638.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	508,125.00	0.00	508,125.00	500,000.00	0.00	500,000.00	-1.6%
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%
3) Contributions		8980-8999	(6,865,976.09)	6,865,976.09	0.00	(6,806,791.00)	6,806,791.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,374,101.09)	6,865,976.09	(508,125.00)	(7,306,791.00)	6,806,791.00	(500,000.00)	-1.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			538,128.99	(972,268.43)	(434,139.44)	162,060.00	(115,704.00)	46,356.00	-110.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	5,034,986.22	2,043,562.83	7,078,549.05	5,610,046.54	1,071,294.40	6,681,340.94	-5.6%
b) Audit Adjustments									
		9793	36,931.33	0.00	36,931.33	36,931.33	0.00	36,931.33	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			5,071,917.55	2,043,562.83	7,115,480.38	5,646,977.87	1,071,294.40	6,718,272.27	-5.6%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			5,071,917.55	2,043,562.83	7,115,480.38	5,646,977.87	1,071,294.40	6,718,272.27	-5.6%
2) Ending Balance, June 30 (E + F1e)									
			5,610,046.54	1,071,294.40	6,681,340.94	5,809,037.87	955,590.40	6,764,628.27	1.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores									
		9712	83,100.00	0.00	83,100.00	83,100.00	0.00	83,100.00	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	1,080,137.40	1,080,137.40	0.00	1,198,481.79	1,198,481.79	11.0%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties									
		9789	1,410,900.00	0.00	1,410,900.00	1,388,045.00	0.00	1,388,045.00	-1.6%
Unassigned/Unappropriated Amount									
		9790	4,106,046.54	(8,843.00)	4,097,203.54	4,327,892.87	(242,891.39)	4,085,001.48	-0.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,286,482.09	(5,281,383.26)	5,005,098.83				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	134,281.50	161,159.73	295,441.23				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	110,361.48	0.00	110,361.48				
6) Stores		9320	11,806.82	0.00	11,806.82				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			10,552,931.89	(5,120,223.53)	5,432,708.36				
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	2,318,165.58	1,856.84	2,320,022.42				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	120,108.71	0.00	120,108.71				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,438,274.29	1,856.84	2,440,131.13				
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									

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			8,114,857.60	(5,122,080.37)	2,992,577.23				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	25,827,071.00	0.00	25,827,071.00	27,009,584.00	0.00	27,009,584.00	4.6%
Education Protection Account State Aid - Current Year		8012	5,846,974.00	0.00	5,846,974.00	5,348,562.00	0.00	5,348,562.00	-8.5%
State Aid - Prior Years		8019	38,190.00	0.00	38,190.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	50,718.00	0.00	50,718.00	50,718.00	0.00	50,718.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	4,820,725.00	0.00	4,820,725.00	4,820,725.00	0.00	4,820,725.00	0.0%
Unsecured Roll Taxes		8042	142,341.00	0.00	142,341.00	142,341.00	0.00	142,341.00	0.0%
Prior Years' Taxes		8043	43,661.00	0.00	43,661.00	43,661.00	0.00	43,661.00	0.0%
Supplemental Taxes		8044	207,870.00	0.00	207,870.00	207,870.00	0.00	207,870.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,011,481.00	0.00	2,011,481.00	2,011,481.00	0.00	2,011,481.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	700.00	0.00	700.00	700.00	0.00	700.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(350.00)	0.00	(350.00)	(350.00)	0.00	(350.00)	0.0%
Subtotal, LCFF Sources			38,989,381.00	0.00	38,989,381.00	39,635,292.00	0.00	39,635,292.00	1.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(73,543.00)	0.00	(73,543.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			38,915,838.00	0.00	38,915,838.00	39,635,292.00	0.00	39,635,292.00	1.8%
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	853,018.00	853,018.00	0.00	848,229.00	848,229.00	-0.6%
Special Education Discretionary Grants		8182	0.00	136,028.00	136,028.00	0.00	134,686.00	134,686.00	-1.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,347,915.00	1,347,915.00		1,050,000.00	1,050,000.00	-22.1%
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		117,023.00	117,023.00		116,953.00	116,953.00	-0.1%
Title III, Part A, Immigrant Education Program	4201	8290		11,065.00	11,065.00		11,065.00	11,065.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		61,344.00	61,344.00		61,344.00	61,344.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		42,143.00	42,143.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	7,258.00	280,256.00	287,514.00	7,258.00	285,256.00	292,514.00	1.7%
TOTAL, FEDERAL REVENUE			7,258.00	2,848,792.00	2,856,050.00	7,258.00	2,507,533.00	2,514,791.00	-11.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,068,248.00	0.00	1,068,248.00	157,398.00	0.00	157,398.00	-85.3%
Lottery - Unrestricted and Instructional Materials		8560	638,352.00	199,485.00	837,837.00	616,621.00	192,695.00	809,316.00	-3.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		258,053.00	258,053.00		354,954.00	354,954.00	37.6%
Career Technical Education Incentive									

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Grant Program	6387	8590		341,074.00	341,074.00		269,741.00	269,741.00	-20.9%
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	5,000.00	683,984.00	688,984.00	5,000.00	443,885.00	448,885.00	-34.8%
TOTAL, OTHER STATE REVENUE			1,711,600.00	1,482,596.00	3,194,196.00	779,019.00	1,261,275.00	2,040,294.00	-36.1%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	33.00	0.00	33.00	33.00	0.00	33.00	0.0%
Leases and Rentals		8650	65,000.00	105,000.00	170,000.00	65,000.00	105,000.00	170,000.00	0.0%
Interest		8660	46,541.00	0.00	46,541.00	46,541.00	0.00	46,541.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	18,000.00	0.00	18,000.00	18,000.00	0.00	18,000.00	0.0%
Interagency Services		8677	0.00	11,500.00	11,500.00	0.00	11,500.00	11,500.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	12,832.00	1,200.00	14,032.00	10,641.00	0.00	10,641.00	-24.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,817,078.00	1,817,078.00		1,807,428.00	1,807,428.00	-0.5%
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			202,408.00	1,934,778.00	2,137,184.00	200,215.00	1,923,928.00	2,124,143.00	-0.6%
TOTAL REVENUES			40,837,102.00	6,268,166.00	47,103,268.00	40,621,784.00	5,892,736.00	46,314,520.00	-1.7%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	13,910,067.00	3,750,614.40	17,660,681.40	14,288,589.00	3,046,156.00	17,334,745.00	-1.8%
Certificated Pupil Support Salaries		1200	427,958.00	562,489.00	990,447.00	388,647.00	521,949.00	910,596.00	-8.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,541,373.00	51,252.00	1,592,625.00	1,509,865.00	45,245.00	1,555,110.00	-2.4%
Other Certificated Salaries		1900	160,277.00	235,256.00	395,533.00	130,347.00	250,516.00	380,863.00	-3.7%
TOTAL, CERTIFICATED SALARIES			16,039,675.00	4,599,611.40	20,639,286.40	16,317,448.00	3,863,866.00	20,181,314.00	-2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	174,777.00	2,164,168.00	2,338,945.00	211,288.00	2,099,984.00	2,311,272.00	-1.2%
Classified Support Salaries		2200	2,107,853.00	590,258.64	2,698,111.64	1,944,861.00	472,254.00	2,417,115.00	-10.4%
Classified Supervisors' and Administrators' Salaries		2300	311,233.00	162,916.00	474,149.00	369,832.00	70,517.00	440,349.00	-7.1%
Clerical, Technical and Office Salaries		2400	1,804,753.41	257,030.00	1,861,783.41	1,544,974.00	174,592.00	1,719,566.00	-7.6%
Other Classified Salaries		2900	287,288.00	20,506.00	307,794.00	207,030.00	18,719.00	225,749.00	-26.7%
TOTAL, CLASSIFIED SALARIES			4,485,904.41	3,194,878.64	7,680,783.05	4,277,985.00	2,836,066.00	7,114,051.00	-7.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,994,484.50	590,877.78	2,585,362.28	2,298,689.00	563,998.00	2,862,687.00	10.7%
PERS		3201-3202	567,197.94	376,020.00	943,217.94	673,080.00	388,152.00	1,061,232.00	12.5%
OASDI/Medicare/Alternative		3301-3302	559,387.00	278,542.92	837,929.92	558,855.00	244,242.00	803,097.00	-4.2%
Health and Welfare Benefits		3401-3402	3,085,815.00	1,011,233.00	4,097,048.00	3,509,575.00	1,117,509.00	4,627,084.00	12.9%
Unemployment Insurance		3501-3502	10,237.00	3,859.34	14,096.34	10,325.00	3,229.00	13,554.00	-3.8%
Workers' Compensation		3601-3602	354,276.00	123,732.81	478,008.81	349,386.00	108,105.00	457,491.00	-4.3%
OPEB, Allocated		3701-3702	1,747.00	0.00	1,747.00	1,469.00	0.00	1,469.00	-15.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	123,808.00	50,800.00	174,408.00	27,000.00	0.00	27,000.00	-84.5%
TOTAL, EMPLOYEE BENEFITS			6,696,752.44	2,435,085.85	9,131,818.29	7,428,379.00	2,425,235.00	9,853,614.00	7.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	312,451.00	35.00	312,486.00	440,250.00	0.00	440,250.00	40.9%
Books and Other Reference Materials		4200	28,823.00	21,910.00	50,533.00	28,313.00	18,324.00	46,637.00	-7.7%
Materials and Supplies		4300	822,363.07	1,167,940.46	1,990,303.53	781,760.00	742,065.00	1,523,825.00	-23.4%

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	448,209.98	367,840.28	816,050.26	418,663.00	281,377.00	698,040.00	-14.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,611,647.05	1,557,725.74	3,169,372.79	1,666,986.00	1,041,766.00	2,708,752.00	-14.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	73,447.00	91,820.70	165,267.70	55,248.00	66,481.00	121,727.00	-26.3%
Dues and Memberships		5300	22,714.00	400.00	23,114.00	22,614.00	0.00	22,614.00	-2.2%
Insurance		5400 - 5450	285,170.00	0.00	285,170.00	285,170.00	0.00	285,170.00	0.0%
Operations and Housekeeping Services		5500	1,198,000.00	0.00	1,198,000.00	1,198,000.00	0.00	1,198,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	152,423.93	135,522.00	287,945.93	147,544.00	65,254.00	212,798.00	-26.1%
Transfers of Direct Costs		5710	(77,954.00)	77,954.00	0.00	(68,032.00)	68,032.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,489.00)	0.00	(3,489.00)	(2,000.00)	0.00	(2,000.00)	-42.7%
Professional/Consulting Services and Operating Expenditures		5800	1,856,643.09	1,178,544.18	3,035,187.27	1,674,127.00	1,153,216.00	2,827,343.00	-6.8%
Communications		5800	136,153.00	1,062.00	137,215.00	137,569.00	962.00	138,531.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,643,108.02	1,485,302.88	5,128,410.90	3,450,238.00	1,353,945.00	4,804,183.00	-6.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,160.00	317,607.00	318,767.00	0.00	206,500.00	206,500.00	-35.2%
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	380,668.00	36,900.01	417,568.01	168,295.00	30,000.00	198,295.00	-52.5%
Equipment Replacement		6500	70,675.00	3,200.00	73,875.00	26,175.00	3,200.00	29,375.00	-60.2%
TOTAL, CAPITAL OUTLAY			452,503.00	357,707.01	810,210.01	194,470.00	239,700.00	434,170.00	-46.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	215,301.00	307,000.00	522,301.00	0.00	701,180.00	701,180.00	34.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			215,301.00	307,000.00	522,301.00	0.00	701,180.00	701,180.00	34.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(167,119.00)	167,119.00	0.00	(153,473.00)	153,473.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(52,900.00)	0.00	(52,900.00)	(29,100.00)	0.00	(29,100.00)	-45.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(220,019.00)	167,119.00	(52,900.00)	(182,573.00)	153,473.00	(29,100.00)	-45.0%
TOTAL, EXPENDITURES			32,924,871.92	14,104,410.52	47,029,282.44	33,152,933.00	12,615,231.00	45,768,164.00	-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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	4,063.00	0.00	4,063.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	4,062.00	0.00	4,062.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			508,125.00	0.00	508,125.00	500,000.00	0.00	500,000.00	-1.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,865,976.09)	6,865,976.09	0.00	(6,806,791.00)	6,806,791.00	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			(6,865,976.09)	6,865,976.09	0.00	(6,806,791.00)	6,806,791.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(7,374,101.09)	6,865,976.09	(508,125.00)	(7,306,791.00)	6,806,791.00	(500,000.00)	-1.6%

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	38,915,838.00	0.00	38,915,838.00	39,635,292.00	0.00	39,635,292.00	1.8%
2) Federal Revenue		8100-8299	7,258.00	2,848,792.00	2,856,050.00	7,258.00	2,507,533.00	2,514,791.00	-11.9%
3) Other State Revenue		8300-8599	1,711,600.00	1,482,596.00	3,194,196.00	779,019.00	1,261,275.00	2,040,294.00	-36.1%
4) Other Local Revenue		8600-8799	202,406.00	1,934,778.00	2,137,184.00	200,215.00	1,923,928.00	2,124,143.00	-0.6%
5) TOTAL REVENUES			40,837,102.00	6,266,168.00	47,103,268.00	40,621,784.00	5,692,736.00	46,314,520.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		18,979,964.59	9,548,906.57	28,528,871.16	19,881,318.00	8,449,436.00	28,330,754.00	-0.7%
2) Instruction - Related Services	2000-2999		3,607,666.49	1,117,823.00	4,725,489.49	3,538,562.00	916,101.00	4,454,663.00	-5.7%
3) Pupil Services	3000-3999		2,595,387.92	1,188,837.82	3,784,225.74	2,264,454.00	1,056,404.00	3,320,858.00	-12.2%
4) Ancillary Services	4000-4999		404,731.00	0.00	404,731.00	440,581.00	0.00	440,581.00	8.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,933,871.92	167,899.00	3,101,770.92	3,360,713.00	153,473.00	3,514,186.00	13.3%
8) Plant Services	8000-8999		4,187,949.00	1,773,944.13	5,961,893.13	3,667,305.00	1,338,637.00	5,005,942.00	-16.0%
9) Other Outgo	9000-9999	Except 7600-7699	215,301.00	307,000.00	522,301.00	0.00	701,180.00	701,180.00	34.2%
10) TOTAL EXPENDITURES			32,924,871.92	14,104,410.52	47,029,282.44	33,152,933.00	12,615,231.00	45,768,164.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,912,230.08	(7,838,244.52)	73,985.56	7,468,851.00	(6,922,495.00)	546,356.00	638.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	508,125.00	0.00	508,125.00	500,000.00	0.00	500,000.00	-1.6%
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%
3) Contributions		8980-8999	(6,865,976.09)	6,865,976.09	0.00	(6,806,791.00)	6,806,791.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,374,101.09)	6,865,976.09	(508,125.00)	(7,306,791.00)	6,806,791.00	(500,000.00)	-1.6%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			538,128.99	(972,268.43)	(434,139.44)	162,060.00	(115,704.00)	46,356.00	-110.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,034,986.22	2,043,562.83	7,078,549.05	5,610,046.54	1,071,294.40	6,681,340.94	-5.6%
b) Audit Adjustments		9793	36,931.33	0.00	36,931.33	36,931.33	0.00	36,931.33	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,071,917.55	2,043,562.83	7,115,480.38	5,646,977.87	1,071,294.40	6,718,272.27	-5.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,071,917.55	2,043,562.83	7,115,480.38	5,646,977.87	1,071,294.40	6,718,272.27	-5.6%
2) Ending Balance, June 30 (E + F1e)			5,610,046.54	1,071,294.40	6,681,340.94	5,809,037.87	955,590.40	6,764,628.27	1.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	83,100.00	0.00	83,100.00	83,100.00	0.00	83,100.00	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	1,080,137.40	1,080,137.40	0.00	1,198,481.79	1,198,481.79	11.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,410,900.00	0.00	1,410,900.00	1,388,045.00	0.00	1,388,045.00	-1.6%
Unassigned/Unappropriated Amount		9790	4,106,046.54	(8,843.00)	4,097,203.54	4,327,892.87	(242,691.39)	4,085,001.48	-0.3%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	110,443.58	71,673.58
6230	California Clean Energy Jobs Act	12,678.25	12,678.25
6264	Educator Effectiveness (15-16)	4,368.61	0.00
6300	Lottery: Instructional Materials	33,894.51	33,894.51
6500	Special Education	0.00	41,564.00
6512	Special Ed: Mental Health Services	0.00	18,724.00
6520	Special Ed: Project Workability I LEA	636.00	636.00
7338	College Readiness Block Grant	3,805.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	6,912.00	6,912.00
9010	Other Restricted Local	907,399.45	1,012,399.45
Total, Restricted Balance		1,080,137.40	1,198,481.79

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	22,930.00	22,930.00	0.0%
3) Other State Revenue		8300-8599	326,872.00	270,725.00	-17.2%
4) Other Local Revenue		8600-8799	35,500.00	40,500.00	14.1%
5) TOTAL, REVENUES			385,302.00	334,155.00	-13.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	188,340.00	143,331.00	-23.9%
2) Classified Salaries		2000-2999	25,232.00	0.00	-100.0%
3) Employee Benefits		3000-3999	50,665.00	51,040.00	0.7%
4) Books and Supplies		4000-4999	126,160.00	76,954.00	-39.0%
5) Services and Other Operating Expenditures		5000-5999	33,994.00	33,776.00	-0.6%
6) Capital Outlay		6000-6999	15,000.00	15,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			439,391.00	320,101.00	-27.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(54,089.00)	14,054.00	-126.0%
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)			(54,089.00)	14,054.00	-126.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	137,523.79	83,434.79	-39.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			137,523.79	83,434.79	-39.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			137,523.79	83,434.79	-39.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	83,105.67	90,317.87	43.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	21,739.12	13,407.12	-38.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(1,410.00)	(6,236.00)	342.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	87,149.05		
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	13,979.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			101,128.05		
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	277.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	18,019.20		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			18,297.18		
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)			82,830.87		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,930.00	22,930.00	0.0%
TOTAL, FEDERAL REVENUE			22,930.00	22,930.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	308,147.00	250,000.00	-18.3%
All Other State Revenue	All Other	8590	20,725.00	20,725.00	0.0%
TOTAL, OTHER STATE REVENUE			328,872.00	270,725.00	-17.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8831	0.00	0.00	0.0%
Leases and Rentals		8850	0.00	0.00	0.0%
Interest		8860	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8871	0.00	0.00	0.0%
Interagency Services		8877	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8899	35,000.00	40,000.00	14.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,500.00	40,500.00	14.1%
TOTAL, REVENUES			385,302.00	334,155.00	-13.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	155,773.00	122,493.00	-21.4%
Certificated Pupil Support Salaries		1200	21,122.00	9,507.00	-55.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,445.00	11,331.00	-1.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			188,340.00	143,331.00	-23.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,941.00	0.00	-100.0%
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	19,791.00	0.00	-100.0%
Other Classified Salaries		2900	500.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			25,232.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,441.00	24,612.00	20.4%
PERS		3201-3202	8,709.00	2,576.00	-70.4%
OASDI/Medicare/Alternative		3301-3302	7,383.00	3,724.00	-49.6%
Health and Welfare Benefits		3401-3402	10,288.00	16,817.00	63.5%
Unemployment Insurance		3501-3502	115.00	98.00	-16.5%
Workers' Compensation		3601-3602	3,729.00	3,215.00	-13.8%
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			50,665.00	51,040.00	0.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,015.00	15,965.00	6.3%
Materials and Supplies		4300	68,865.00	43,598.00	-36.7%
Noncapitalized Equipment		4400	42,280.00	17,393.00	-58.9%
TOTAL, BOOKS AND SUPPLIES			126,160.00	76,954.00	-39.0%

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	9,539.00	9,539.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,059.00	1,000.00	-5.6%
Professional/Consulting Services and Operating Expenditures		5800	22,046.00	21,887.00	-0.7%
Communications		5900	350.00	350.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,994.00	33,776.00	-0.6%
CAPITAL OUTLAY					
Land		6100	15,000.00	15,000.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,000.00	15,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			439,391.00	320,101.00	-27.1%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,930.00	22,930.00	0.0%
3) Other State Revenue		8300-8599	326,872.00	270,725.00	-17.2%
4) Other Local Revenue		8600-8799	35,500.00	40,500.00	14.1%
5) TOTAL REVENUES			385,302.00	334,155.00	-13.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		358,233.00	259,448.00	-27.6%
2) Instruction - Related Services	2000-2999		40,877.00	19,847.00	-51.4%
3) Pupil Services	3000-3999		25,281.00	25,808.00	2.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		15,000.00	15,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			439,391.00	320,101.00	-27.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(54,089.00)	14,054.00	-128.0%
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)			(54,089.00)	14,054.00	-128.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,523.79	83,434.79	-39.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,523.79	83,434.79	-39.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,523.79	83,434.79	-39.3%
2) Ending Balance, June 30 (E + F1e)			83,434.79	97,488.79	16.8%
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			63,105.87	90,317.67	43.1%
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	21,739.12	13,407.12	-38.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,410.00)	(6,236.00)	342.3%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6391	Adult Education Block Grant Program	63,105.67	90,317.67
Total, Restricted Balance		63,105.67	90,317.67

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	278,499.00	278,499.00	0.0%
3) Other State Revenue		8300-8599	329,992.00	328,628.00	-0.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			608,491.00	607,127.00	-0.2%
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		3000-3899	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	594,770.00	578,027.00	-2.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	28,800.00	29,100.00	1.0%
9) TOTAL EXPENDITURES			623,570.00	607,127.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,079.00)	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)			(15,079.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,793.57	(9,285.43)	-260.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,793.57	(9,285.43)	-260.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,793.57	(9,285.43)	-260.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	5,793.57	5,793.57	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	(15,079.00)	(15,079.00)	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	168,195.74		
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			168,195.74		
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	32,730.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			32,730.00		
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)			135,465.74		

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	278,499.00	278,499.00	0.0%
TOTAL, FEDERAL REVENUE			278,499.00	278,499.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	329,992.00	328,628.00	-0.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			329,992.00	328,628.00	-0.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			608,491.00	607,127.00	-0.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	594,770.00	578,027.00	-2.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			594,770.00	578,027.00	-2.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	28,800.00	29,100.00	1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			28,800.00	29,100.00	1.0%
TOTAL, EXPENDITURES			623,570.00	607,127.00	-2.6%

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		7819	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.0%
All Other Financing Uses		7899	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	278,499.00	278,499.00	0.0%
3) Other State Revenue		8300-8599	329,992.00	328,628.00	-0.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			608,491.00	607,127.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		594,770.00	578,027.00	-2.8%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		28,800.00	29,100.00	1.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7800-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			623,570.00	607,127.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(15,079.00)	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)			(15,079.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,793.57	(9,285.43)	-260.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,793.57	(9,285.43)	-260.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,793.57	(9,285.43)	-260.3%
2) Ending Balance, June 30 (E + F1e)			(9,285.43)	(9,285.43)	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			5,793.57	5,793.57	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	(15,079.00)	(15,079.00)	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6130	Child Development: Center-Based Reserve Account	5,793.57	5,793.57
Total, Restricted Balance		5,793.57	5,793.57

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	1,574,367.00	1,574,367.00	0.0%
3) Other State Revenue		8300-8599	125,000.00	125,000.00	0.0%
4) Other Local Revenue		8600-8799	306,050.00	306,050.00	0.0%
5) TOTAL REVENUES			2,005,417.00	2,005,417.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	659,329.00	638,591.00	-3.1%
3) Employee Benefits		3000-3999	378,543.00	431,633.00	14.0%
4) Books and Supplies		4000-4999	896,013.00	863,093.00	-3.7%
5) Services and Other Operating Expenditures		5000-5999	74,162.00	72,100.00	-2.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,008,047.00	2,005,417.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(2,630.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,062.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			4,062.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,432.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	18,900.35	20,332.35	7.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,900.35	20,332.35	7.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,900.35	20,332.35	7.6%
2) Ending Balance, June 30 (E + F1e)			20,332.35	20,332.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	1,000.00	0.00	-100.0%
Stores					
		9712	26,126.82	0.00	-100.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	20,332.35	New
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	(6,794.47)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(95,935.59)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	1,000.00		
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	1,312.78		
6) Stores		9320	26,126.82		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(67,495.99)		
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	1,615.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	58,124.28		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			59,739.58		
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)			(127,235.57)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,574,367.00	1,574,367.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,574,367.00	1,574,367.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	125,000.00	125,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			125,000.00	125,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	303,500.00	303,500.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50.00	50.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,500.00	2,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			306,050.00	306,050.00	0.0%
TOTAL, REVENUES			2,005,417.00	2,005,417.00	0.0%

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	507,934.00	488,298.00	-3.9%
Classified Supervisors' and Administrators' Salaries		2300	76,530.00	76,523.00	0.0%
Clerical, Technical and Office Salaries		2400	74,865.00	73,770.00	-1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			659,329.00	638,591.00	-3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	85,251.00	96,806.00	13.6%
OASDI/Medicare/Alternative		3301-3302	47,194.00	46,879.00	-0.7%
Health and Welfare Benefits		3401-3402	229,005.00	277,105.00	21.0%
Unemployment Insurance		3501-3502	324.00	312.00	-3.7%
Workers' Compensation		3601-3602	11,038.00	10,531.00	-4.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,731.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			378,543.00	431,633.00	14.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	123,760.00	123,760.00	0.0%
Noncapitalized Equipment		4400	25,000.00	25,000.00	0.0%
Food		4700	747,253.00	714,333.00	-4.4%
TOTAL, BOOKS AND SUPPLIES			896,013.00	863,093.00	-3.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,660.00	4,660.00	0.0%
Dues and Memberships		5300	10,562.00	10,562.00	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	27,500.00	27,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,030.00	1,000.00	-2.9%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	27,968.00	-6.8%
Communications		5900	410.00	410.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,162.00	72,100.00	-2.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			2,008,047.00	2,005,417.00	-0.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8918	4,062.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,062.00	0.00	-100.0%
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)			4,062.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,574,367.00	1,574,367.00	0.0%
3) Other State Revenue		8300-8599	125,000.00	125,000.00	0.0%
4) Other Local Revenue		8600-8799	306,050.00	306,050.00	0.0%
5) TOTAL REVENUES			2,005,417.00	2,005,417.00	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		2,008,047.00	2,005,417.00	-0.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			2,008,047.00	2,005,417.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(2,630.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,062.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			4,062.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,432.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,900.35	20,332.35	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,900.35	20,332.35	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,900.35	20,332.35	7.6%
2) Ending Balance, June 30 (E + F1e)			20,332.35	20,332.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	26,128.82	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	20,332.35	New
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	(6,794.47)	0.00	-100.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Estimated Actuals</u>	<u>2017-18 Budget</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	20,332.35
Total, Restricted Balance		0.00	20,332.35

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	350.00	0.00	-100.0%
5) TOTAL REVENUES			350.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	63,482.00	59,530.00	-6.2%
5) Services and Other Operating Expenditures		5000-5999	170,674.00	170,324.00	-0.2%
6) Capital Outlay		6000-6999	20,146.00	20,146.00	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			254,302.00	250,000.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(253,952.00)	(250,000.00)	-1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	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			250,000.00	250,000.00	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)			(3,952.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	42,959.00	39,007.00	-9.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			42,959.00	39,007.00	-9.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			42,959.00	39,007.00	-9.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	39,007.00	39,007.00	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	55,075.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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			55,075.11		
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)			55,075.11		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	350.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350.00	0.00	-100.0%
TOTAL, REVENUES			350.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	16,869.00	16,869.00	0.0%
Noncapitalized Equipment		4400	46,613.00	42,661.00	-8.5%
TOTAL, BOOKS AND SUPPLIES			63,482.00	59,530.00	-6.2%

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	163,174.00	162,824.00	-0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,500.00	7,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			170,674.00	170,324.00	-0.2%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	20,146.00	20,146.00	0.0%
TOTAL, CAPITAL OUTLAY			20,146.00	20,146.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			254,302.00	250,000.00	-1.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	250,000.00	250,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	250,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7819	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)			250,000.00	250,000.00	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	350.00	0.00	-100.0%
5) TOTAL REVENUES			350.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		254,302.00	250,000.00	-1.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			254,302.00	250,000.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(253,952.00)	(250,000.00)	-1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	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			250,000.00	250,000.00	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)			(3,952.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,959.00	39,007.00	-9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,959.00	39,007.00	-9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,959.00	39,007.00	-9.2%
2) Ending Balance, June 30 (E + F1e)			39,007.00	39,007.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	39,007.00	39,007.00	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>
	Total, Restricted Balance	<u>0.00</u>	<u>0.00</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	7,500.00	7,500.00	0.0%
5) TOTAL REVENUES			7,500.00	7,500.00	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)			7,500.00	7,500.00	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)			7,500.00	7,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,362,612.71	2,370,112.71	0.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,362,612.71	2,370,112.71	0.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,362,612.71	2,370,112.71	0.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	1,042,142.00	1,042,142.00	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	1,327,970.71	1,335,470.71	0.6%
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	2,373,304.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			2,373,304.71		
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)			2,373,304.71		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,500.00	7,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,500.00	7,500.00	0.0%
TOTAL, REVENUES			7,500.00	7,500.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	7,500.00	7,500.00	0.0%
5) TOTAL REVENUES			7,500.00	7,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,500.00	7,500.00	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)			7,500.00	7,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,362,612.71	2,370,112.71	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,362,612.71	2,370,112.71	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,362,612.71	2,370,112.71	0.3%
2) Ending Balance, June 30 (E + F1e)			2,370,112.71	2,377,612.71	0.3%
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	1,042,142.00	1,042,142.00	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	1,327,970.71	1,335,470.71	0.6%
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	<u>0.00</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	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			250,000.00	250,000.00	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)			250,000.00	250,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	250,000.00	New
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	250,000.00	New
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	250,000.00	New
2) Ending Balance, June 30 (E + F1e)			250,000.00	500,000.00	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	250,000.00	500,000.00	100.0%
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	250,000.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			250,000.00		
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)			250,000.00		

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	250,000.00	250,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	250,000.00	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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			250,000.00	250,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	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			250,000.00	250,000.00	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)			250,000.00	250,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	250,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	250,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	250,000.00	New
2) Ending Balance, June 30 (E + F1e)			250,000.00	500,000.00	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	250,000.00	500,000.00	100.0%
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>
	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	1,052.00	0.00	-100.0%
5) TOTAL REVENUES			1,052.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	948,200.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			948,200.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(945,148.00)	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	1,000,000.00	325,000.00	-67.5%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,000,000.00	325,000.00	-67.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,852.00	325,000.00	492.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9781	0.00	54,852.00	New
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	54,852.00	New
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	54,852.00	New
2) Ending Balance, June 30 (E + F1e)			54,852.00	379,852.00	592.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	54,852.00	379,852.00	592.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	632,333.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,316.21		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			633,649.69		
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)			633,649.69		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,052.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,052.00	0.00	-100.0%
TOTAL, REVENUES			1,052.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	946,200.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			946,200.00	0.00	-100.0%
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					
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			946,200.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	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	1,000,000.00	325,000.00	-67.5%
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			1,000,000.00	325,000.00	-67.5%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,000,000.00	325,000.00	-67.5%

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	1,052.00	0.00	-100.0%
5) TOTAL REVENUES			1,052.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		946,200.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			946,200.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(945,148.00)	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	1,000,000.00	325,000.00	-67.5%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,000,000.00	325,000.00	-67.5%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,852.00	325,000.00	492.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	54,852.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	54,852.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	54,852.00	New
2) Ending Balance, June 30 (E + F1e)			54,852.00	379,852.00	592.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	54,852.00	379,852.00	592.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Estimated Actuals</u>	<u>2017-18 Budget</u>
	Total, Restricted Balance	<u>0.00</u>	<u>0.00</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	182,500.00	197,500.00	8.2%
5) TOTAL REVENUES			182,500.00	197,500.00	8.2%
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)			182,500.00	197,500.00	8.2%
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)			182,500.00	197,500.00	8.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(1,272,479.65)	(1,089,979.65)	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,272,479.65)	(1,089,979.65)	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1,272,479.65)	(1,089,979.65)	-14.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,089,979.65)	(892,479.65)	-18.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,042,141.13)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			(1,042,141.13)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,682.00		
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			6,682.00		
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)			(1,048,823.13)		

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	(2,500.00)	(2,500.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	185,000.00	200,000.00	8.1%
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			182,500.00	197,500.00	8.2%
TOTAL, REVENUES			182,500.00	197,500.00	8.2%

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	182,500.00	197,500.00	8.2%
5) TOTAL REVENUES			182,500.00	197,500.00	8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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)			182,500.00	197,500.00	8.2%
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)			182,500.00	197,500.00	8.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(1,272,479.65)	(1,089,979.65)	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,272,479.65)	(1,089,979.65)	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1,272,479.65)	(1,089,979.65)	-14.3%
2) Ending Balance, June 30 (E + F1e)			(1,089,979.65)	(892,479.65)	-18.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			(1,089,979.65)	(892,479.65)	-18.1%

<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	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	39,635,292.00	4.01%	41,223,304.00	3.74%	42,764,520.00
2. Federal Revenues	8100-8299	7,258.00	0.00%	7,258.00	0.00%	7,258.00
3. Other State Revenues	8300-8599	779,019.00	0.00%	779,019.00	0.86%	785,723.00
4. Other Local Revenues	8600-8799	200,215.00	0.00%	200,215.00	0.00%	200,215.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(6,806,791.00)	4.77%	(7,131,311.00)	4.26%	(7,435,432.00)
6. Total (Sum lines A1 thru A5c)		33,814,993.00	3.74%	35,078,485.00	3.55%	36,322,284.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,317,448.00		16,663,004.00
b. Step & Column Adjustment				285,556.00		285,556.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				60,000.00		60,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,317,448.00	2.12%	16,663,004.00	2.07%	17,008,560.00
2. Classified Salaries						
a. Base Salaries				4,277,985.00		4,332,342.00
b. Step & Column Adjustment				54,357.00		54,357.00
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	4,277,985.00	1.27%	4,332,342.00	1.25%	4,386,699.00
3. Employee Benefits	3000-3999	7,428,379.00	9.20%	8,112,113.00	6.49%	8,638,691.00
4. Books and Supplies	4000-4999	1,666,986.00	0.00%	1,666,986.00	0.00%	1,666,986.00
5. Services and Other Operating Expenditures	5000-5999	3,450,238.00	0.00%	3,450,238.00	0.00%	3,450,238.00
6. Capital Outlay	6000-6999	194,470.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(182,573.00)	-10.15%	(164,037.00)	0.00%	(164,037.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		33,652,933.00	2.70%	34,560,646.00	2.68%	35,487,137.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		162,060.00		517,839.00		835,147.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,646,977.87		5,809,037.87		6,326,876.87
2. Ending Fund Balance (Sum lines C and D1)		5,809,037.87		6,326,876.87		7,162,023.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	93,100.00		93,100.00		93,100.00
b. Restricted	9740					
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,388,045.00		1,410,893.00		1,447,811.00
2. Unassigned/Unappropriated	9790	4,327,892.87		4,822,883.87		5,621,112.87
f. Total Components of Ending Fund Balance		5,809,037.87		6,326,876.87		7,162,023.87
(Line D3f must agree with line D2)						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,388,045.00		1,410,893.00		1,447,811.00
c. Unassigned/Unappropriated	9790	4,327,892.87		4,822,883.87		5,621,112.87
(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	1,042,142.00		1,042,142.00		1,042,142.00
b. Reserve for Economic Uncertainties	9789	1,335,470.71		1,335,470.71		1,335,470.71
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		8,093,550.58		8,611,389.58		9,446,536.58
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 B 1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
One teacher will be added each of the next two years at Center High School due to the change to block scheduling.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,507,533.00	0.00%	2,507,533.00	0.00%	2,507,533.00
3. Other State Revenues	8300-8599	1,261,275.00	-28.14%	906,321.00	0.00%	906,321.00
4. Other Local Revenues	8600-8799	1,923,928.00	0.00%	1,923,928.00	0.00%	1,923,928.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	6,806,791.00	4.77%	7,131,311.00	4.26%	7,435,432.00
6. Total (Sum lines A1 thru A5c)		12,499,527.00	-0.24%	12,469,093.00	2.44%	12,773,214.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,863,866.00		3,931,484.00
b. Step & Column Adjustment				67,618.00		67,618.00
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	3,863,866.00	1.75%	3,931,484.00	1.72%	3,999,102.00
2. Classified Salaries						
a. Base Salaries				2,836,066.00		2,870,636.00
b. Step & Column Adjustment				34,570.00		34,570.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,836,066.00	1.22%	2,870,636.00	1.20%	2,905,206.00
3. Employee Benefits	3000-3999	2,425,235.00	7.33%	2,603,035.00	6.96%	2,784,174.00
4. Books and Supplies	4000-4999	1,041,766.00	-5.24%	987,201.00	1.40%	1,000,995.00
5. Services and Other Operating Expenditures	5000-5999	1,353,945.00	-13.04%	1,177,384.00	0.59%	1,184,384.00
6. Capital Outlay	6000-6999	239,700.00	-73.63%	63,200.00	0.00%	63,200.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	701,180.00	0.00%	701,180.00	0.00%	701,180.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	153,473.00	-12.05%	134,973.00	0.00%	134,973.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		12,615,231.00	-1.16%	12,469,093.00	2.44%	12,773,214.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(115,704.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,071,294.40		955,590.40		955,590.40
2. Ending Fund Balance (Sum lines C and D1)		955,590.40		955,590.40		955,590.40
3. Components of Ending Fund Balance						
a. Nonspendable						
b. Restricted	9710-9719	0.00		0.00		0.00
c. Committed	9740	1,198,481.79		955,590.40		955,590.40
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(242,891.39)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		955,590.40		955,590.40		955,590.40

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E 1a 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. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources						
2. Federal Revenues	8010-8099	39,635,292.00	4.01%	41,223,304.00	3.74%	42,764,520.00
3. Other State Revenues	8100-8299	2,514,791.00	0.00%	2,514,791.00	0.00%	2,514,791.00
4. Other Local Revenues	8300-8599	2,040,294.00	-17.40%	1,685,340.00	0.40%	1,692,044.00
5. Other Financing Sources	8600-8799	2,124,143.00	0.00%	2,124,143.00	0.00%	2,124,143.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		46,314,520.00	2.66%	47,547,578.00	3.26%	49,095,498.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,181,314.00		20,594,488.00
b. Step & Column Adjustment				353,174.00		353,174.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				60,000.00		60,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,181,314.00	2.05%	20,594,488.00	2.01%	21,007,662.00
2. Classified Salaries						
a. Base Salaries				7,114,051.00		7,202,978.00
b. Step & Column Adjustment				88,927.00		88,927.00
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	7,114,051.00	1.25%	7,202,978.00	1.23%	7,291,905.00
3. Employee Benefits	3000-3999	9,853,614.00	8.74%	10,715,148.00	6.60%	11,422,865.00
4. Books and Supplies	4000-4999	2,708,752.00	-2.01%	2,654,187.00	0.52%	2,667,981.00
5. Services and Other Operating Expenditures	5000-5999	4,804,183.00	-3.68%	4,627,622.00	0.15%	4,634,622.00
6. Capital Outlay	6000-6999	434,170.00	-85.44%	63,200.00	0.00%	63,200.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	701,180.00	0.00%	701,180.00	0.00%	701,180.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(29,100.00)	-0.12%	(29,064.00)	0.00%	(29,064.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		46,268,164.00	1.65%	47,029,739.00	2.62%	48,260,351.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		46,356.00		517,839.00		835,147.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		6,718,272.27		6,764,628.27		7,282,467.27
2. Ending Fund Balance (Sum lines C and D1)						
		6,764,628.27		7,282,467.27		8,117,614.27
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	93,100.00		93,100.00		93,100.00
b. Restricted	9740	1,198,481.79		955,590.40		955,590.40
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,388,045.00		1,410,893.00		1,447,811.00
2. Unassigned/Unappropriated	9790	4,085,001.48		4,822,883.87		5,621,112.87
f. Total Components of Ending Fund Balance		6,764,628.27		7,282,467.27		8,117,614.27
(Line D3f must agree with line D2)						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,388,045.00		1,410,893.00		1,447,811.00
c. Unassigned/Unappropriated	9790	4,327,892.87		4,822,883.87		5,621,112.87
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(242,891.39)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	1,042,142.00		1,042,142.00		1,042,142.00
b. Reserve for Economic Uncertainties	9789	1,335,470.71		1,335,470.71		1,335,470.71
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)						
		7,850,659.19		8,611,389.58		9,446,536.58
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						
		16.97%		18.31%		19.57%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
		No				
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		4,180.04		4,180.04		4,216.04
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		46,268,164.00		47,029,739.00		48,260,351.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		46,268,164.00		47,029,739.00		48,260,351.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		1,388,044.92		1,410,892.17		1,447,810.53
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		1,388,044.92		1,410,892.17		1,447,810.53
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,199.04	4,199.04	4,199.04	4,180.04	4,180.04	4,199.04
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)	4,199.04	4,199.04	4,199.04	4,180.04	4,180.04	4,199.04
5. District Funded County Program ADA						
a. County Community Schools	43.91	43.91	43.91	43.91	43.91	43.91
b. Special Education-Special Day Class	37.54	37.54	37.54	37.54	37.54	37.54
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	1.60	1.60	1.60	1.60	1.60	1.60
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	83.05	83.05	83.05	83.05	83.05	83.05
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,282.09	4,282.09	4,282.09	4,263.09	4,263.09	4,282.09
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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

		Object	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			8,184,227.00	8,295,196.00	8,055,567.00	7,793,899.00	6,559,855.00	5,441,302.00	7,821,584.00	8,023,717.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	Principal Apportionment	8010-8019	2,219,697.00	2,222,917.00	3,593,838.00	2,256,697.00	2,256,697.00	3,593,838.00	2,256,697.00	2,256,697.00
	Property Taxes	8020-8079	0.00	57,943.00	3,153.00	38,344.00	81,331.00	90,000.00	4,235,230.00	0.00
	Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Federal Revenue	8100-8299	155,002.00	155,002.00	155,002.00	319,000.00	155,002.00	155,002.00	319,000.00	155,002.00
	Other State Revenue	8300-8599	150,518.00	150,518.00	150,518.00	191,518.00	191,518.00	191,518.00	150,518.00	150,518.00
	Other Local Revenue	8600-8799	180,688.00	183,460.00	174,460.00	158,478.00	158,478.00	158,478.00	158,478.00	169,478.00
	Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,705,903.00	2,749,838.00	4,076,969.00	2,962,035.00	2,843,024.00	4,188,834.00	7,119,921.00	2,731,693.00
C. DISBURSEMENTS										
	Certificated Salaries	1000-1999	583,692.00	1,870,741.00	1,870,741.00	1,870,741.00	1,870,741.00	185,000.00	3,963,000.00	1,870,741.00
	Classified Salaries	2000-2999	283,743.00	658,922.00	658,922.00	658,922.00	658,922.00	658,922.00	658,922.00	658,922.00
	Employee Benefits	3000-3999	392,399.00	957,280.00	957,280.00	957,280.00	722,378.00	455,294.00	1,386,530.00	957,280.00
	Books and Supplies	4000-4999	448,736.00	221,160.00	221,160.00	221,160.00	221,180.00	221,160.00	221,160.00	221,160.00
	Services	5000-5999	55,000.00	150,000.00	500,000.00	474,426.00	474,426.00	474,426.00	474,426.00	474,426.00
	Capital Outlay	6000-6599	13,750.00	13,750.00	282,920.00	13,750.00	13,750.00	13,750.00	13,750.00	13,750.00
	Other Outgo	7000-7499	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interfund Transfers Out	7600-7629	0.00	250,000.00	0.00	0.00	0.00	0.00	0.00	125,000.00
	All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,757,320.00	4,141,853.00	4,491,023.00	4,196,279.00	3,961,377.00	2,008,552.00	6,717,788.00	4,321,279.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	Cash Not In Treasury	9111-9199	10,000.00							
	Accounts Receivable	9200-9299	457,158.00	152,386.00	152,386.00					
	Due From Other Funds	9310	0.00							
	Stores	9320	83,100.00							
	Prepaid Expenditures	9330	260,000.00							
	Other Current Assets	9340	0.00							
	Deferred Outflows of Resources	9490	0.00							
SUBTOTAL			810,258.00	152,386.00	152,386.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	Accounts Payable	9500-9599	0.00							
	Due To Other Funds	9610	0.00							
	Current Loans	9640	0.00							
	Unearned Revenues	9650	0.00							
	Deferred Inflows of Resources	9690	0.00							
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
	Suspense Clearing	9910	0.00	0.00						
TOTAL BALANCE SHEET ITEMS			810,258.00	152,386.00	152,386.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,100,969.00	(1,239,629.00)	(281,668.00)	(1,234,244.00)	(1,118,353.00)	2,180,282.00	402,133.00	(1,589,586.00)
F. ENDING CASH (A + E)			9,295,196.00	8,055,567.00	7,783,899.00	6,559,855.00	5,441,302.00	7,821,584.00	8,023,717.00	6,434,131.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		6,434,131.00	5,998,823.00	6,323,240.00	5,683,603.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment 8010-8019	3,593,838.00	2,256,697.00	2,256,697.00	3,593,838.00			32,358,146.00	32,358,146.00
	Property Taxes 8020-8079	43,117.00	1,584,205.00	791,403.00	354,070.00			7,276,796.00	7,276,796.00
	Miscellaneous Funds 8080-8099	0.00	0.00	350.00	0.00			350.00	350.00
	Federal Revenue 8100-8299	155,002.00	319,000.00	155,002.00	155,002.00	182,773.00		2,514,781.00	2,514,781.00
	Other State Revenue 8300-8599	150,516.00	191,516.00	150,516.00	150,516.00	70,102.00		2,040,294.00	2,040,294.00
	Other Local Revenue 8600-8799	159,478.00	169,478.00	158,478.00	158,478.00	156,233.00		2,124,143.00	2,124,143.00
	Interfund Transfers In 8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
	All Other Financing Sources 8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		4,101,951.00	4,520,896.00	3,512,446.00	4,411,902.00	389,108.00	0.00	46,314,520.00	46,314,520.00
C. DISBURSEMENTS									
	Certificated Salaries 1000-1999	1,870,741.00	1,870,741.00	1,870,741.00	483,694.00			20,181,314.00	20,181,314.00
	Classified Salaries 2000-2999	658,922.00	658,922.00	658,922.00	261,088.00			7,114,051.00	7,114,051.00
	Employee Benefits 3000-3999	957,280.00	957,280.00	662,982.00	490,351.00			9,853,614.00	9,853,614.00
	Books and Supplies 4000-4999	221,160.00	221,160.00	134,788.00	134,788.00			2,708,752.00	2,708,752.00
	Services 5000-5999	474,426.00	474,426.00	500,000.00	278,201.00			4,804,183.00	4,804,183.00
	Capital Outlay 6000-6599	13,750.00	13,750.00	13,750.00	13,750.00			434,170.00	434,170.00
	Other Outgo 7000-7499	341,180.00	0.00	310,900.00	0.00			672,080.00	672,080.00
	Interfund Transfers Out 7600-7829	0.00	0.00	0.00	125,000.00			500,000.00	500,000.00
	All Other Financing Uses 7830-7899	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		4,537,459.00	4,198,279.00	4,152,083.00	1,788,872.00	0.00	0.00	46,268,164.00	46,268,164.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
	Cash Not In Treasury 9111-9199							0.00	
	Accounts Receivable 9200-9299							457,158.00	
	Due From Other Funds 9310							0.00	
	Stores 9320							0.00	
	Prepaid Expenditures 9330							0.00	
	Other Current Assets 9340							0.00	
	Deferred Outflows of Resources 9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	457,158.00	
Liabilities and Deferred Inflows									
	Accounts Payable 9500-9599							0.00	
	Due To Other Funds 9610							0.00	
	Current Loans 9640							0.00	
	Unearned Revenues 9650							0.00	
	Deferred Inflows of Resources 9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
	Suspense Clearing 9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	457,158.00	
E. NET INCREASE/DECREASE (B - C + D)		(435,508.00)	324,617.00	(639,637.00)	2,625,030.00	389,108.00	0.00	503,514.00	46,358.00
F. ENDING CASH (A + E)		5,998,623.00	6,323,240.00	5,683,603.00	8,308,633.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,897,741.00	

		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH									
B. RECEIPTS		8,308,833.00	8,895,227.00	7,102,370.00	6,677,184.00	5,099,934.00	3,638,575.00	5,413,748.00	5,445,295.00
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,794,685.00	1,797,904.00	3,290,365.00	2,015,326.00	2,015,326.00	3,290,364.00	2,015,326.00	2,015,326.00
Property Taxes	8020-8079	0.00	57,843.00	3,153.00	36,344.00	81,331.00	90,000.00	4,235,230.00	0.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	155,002.00	155,002.00	155,002.00	319,000.00	155,002.00	155,002.00	319,000.00	155,002.00
Other State Revenue	8300-8599	111,743.00	111,743.00	111,743.00	180,323.00	180,323.00	180,323.00	111,743.00	111,743.00
Other Local Revenue	8600-8799	180,888.00	183,460.00	174,480.00	158,478.00	158,478.00	158,478.00	158,478.00	189,478.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		2,242,118.00	2,288,052.00	3,734,723.00	2,709,471.00	2,590,460.00	3,874,167.00	6,839,777.00	2,451,549.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	818,124.00	1,905,173.00	1,905,173.00	1,905,173.00	1,905,173.00	219,432.00	3,997,432.00	1,905,173.00
Classified Salaries	2000-2999	271,154.00	666,334.00	666,334.00	666,334.00	666,334.00	666,334.00	666,334.00	666,334.00
Employee Benefits	3000-3999	484,194.00	1,029,075.00	1,029,075.00	1,029,075.00	794,173.00	527,089.00	1,458,325.00	1,029,075.00
Books and Supplies	4000-4999	394,171.00	221,160.00	221,160.00	221,160.00	221,160.00	221,160.00	221,160.00	221,160.00
Services	5000-5999	55,000.00	134,286.00	485,288.00	459,712.00	459,712.00	459,712.00	459,712.00	459,712.00
Capital Outlay	6000-6599	5,267.00	5,267.00	5,267.00	5,267.00	5,267.00	5,267.00	5,267.00	5,267.00
Other Outgo	7000-7499	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	250,000.00	0.00	0.00	0.00	0.00	0.00	125,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		1,807,910.00	4,231,295.00	4,312,295.00	4,288,721.00	4,051,819.00	2,098,994.00	6,808,230.00	4,411,721.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	10,000.00							
Accounts Receivable	9200-9299	457,158.00	152,386.00	152,386.00	152,386.00				
Due From Other Funds	9310	0.00							
Stores	9320	83,100.00							
Prepaid Expenditures	9330	0.00							
Other Current Assets	9340	0.00							
Deferred Outflows of Resources	9490	0.00							
SUBTOTAL		550,258.00	152,386.00	152,386.00	152,386.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00							
Due To Other Funds	9610	0.00							
Current Loans	9640	0.00							
Unearned Revenues	9650	0.00							
Deferred Inflows of Resources	9690	0.00							
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910	0.00							
TOTAL BALANCE SHEET ITEMS		550,258.00	152,386.00	152,386.00	152,386.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		586,594.00	(1,792,857.00)	(425,186.00)	(1,577,250.00)	(1,481,359.00)	1,775,173.00	31,547.00	(1,960,172.00)
F. ENDING CASH (A + E)		8,895,227.00	7,102,370.00	6,677,184.00	5,099,934.00	3,638,575.00	5,413,748.00	5,445,295.00	3,485,123.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		3,485,123.00	2,616,926.00	2,598,537.00	1,558,864.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		8010-8019 3,290,364.00	2,015,326.00	2,015,326.00	3,290,367.00			28,846,005.00	28,846,005.00
Property Taxes		8020-8079 43,117.00	1,584,205.00	791,403.00	354,420.00			7,277,148.00	7,277,148.00
Miscellaneous Funds		8080-8099 0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue		8100-8299 155,002.00	319,000.00	155,002.00	155,002.00	162,773.00		2,514,791.00	2,514,791.00
Other State Revenue		8300-8599 111,743.00	180,323.00	111,743.00	111,743.00	70,104.00		1,685,340.00	1,685,340.00
Other Local Revenue		8600-8799 159,478.00	169,478.00	159,478.00	159,478.00	156,233.00		2,124,143.00	2,124,143.00
Interfund Transfers In		8910-8929 0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources		8930-8979 0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		3,759,704.00	4,288,332.00	3,231,952.00	4,070,010.00	389,110.00	0.00	42,447,425.00	42,447,425.00
C. DISBURSEMENTS									
Certificated Salaries		1000-1999 1,905,173.00	1,905,173.00	1,905,173.00	518,116.00			20,594,488.00	20,594,488.00
Classified Salaries		2000-2999 688,334.00	688,334.00	688,334.00	268,484.00			7,202,978.00	7,202,978.00
Employee Benefits		3000-3999 1,029,075.00	1,029,075.00	734,777.00	582,149.00			10,715,148.00	10,715,148.00
Books and Supplies		4000-4999 221,180.00	221,180.00	134,788.00	134,788.00			2,654,187.00	2,654,187.00
Services		5000-5999 459,712.00	459,712.00	485,286.00	249,780.00			4,627,622.00	4,627,622.00
Capital Outlay		6000-6599 5,287.00	5,287.00	5,287.00	5,283.00			63,200.00	63,200.00
Other Outgo		7000-7499 341,180.00	0.00	340,000.00	0.00			701,180.00	701,180.00
Interfund Transfers Out		7600-7629 0.00	0.00	0.00	125,000.00			500,000.00	500,000.00
All Other Financing Uses		7630-7699 0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		4,627,901.00	4,286,721.00	4,271,625.00	1,883,571.00	0.00	0.00	47,058,893.00	47,058,893.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury		9111-9199						0.00	
Accounts Receivable		9200-9299						457,158.00	
Due From Other Funds		9310						0.00	
Stores		9320						0.00	
Prepaid Expenditures		9330						0.00	
Other Current Assets		9340						0.00	
Deferred Outflows of Resources		9490						0.00	
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	457,158.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable		9500-9599						0.00	
Due To Other Funds		9610						0.00	
Current Loans		9640						0.00	
Unearned Revenues		9650						0.00	
Deferred Inflows of Resources		9890						0.00	
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing		9910						0.00	
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	457,158.00	
E. NET INCREASE/DECREASE (B - C + D)		(668,197.00)	(18,389.00)	(1,039,673.00)	2,206,439.00	389,110.00	0.00	(4,154,220.00)	(4,611,378.00)
F. ENDING CASH (A + E)		2,616,926.00	2,598,537.00	1,558,864.00	3,765,303.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,154,413.00	

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:
Schools Insurance Authority

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Lisa Coronado

Title: Director of Fiscal Services

Telephone: (916) 338-6400

E-mail: coronado@centerusd.org

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	4,283	4,258		
Charter School				
Total ADA	4,283	4,258	0.6%	Met
Second Prior Year (2015-16)				
District Regular	4,225	4,247		
Charter School				
Total ADA	4,225	4,247	N/A	Met
First Prior Year (2016-17)				
District Regular	4,269	4,199		
Charter School		0		
Total ADA	4,269	4,199	1.6%	Not Met
Budget Year (2017-18)				
District Regular	4,199			
Charter School	0			
Total ADA	4,199			

1B. Comparison of District ADA to the Standard

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

1a. **STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.**

Explanation:
(required if NOT met)

The District was experiencing growth so projections were based on that continuing trend; however, 2016-17 saw a dip in ADA.

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		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
			CBEDS Actual		
Third Prior Year (2014-15)					
District Regular	4,385		4,533		
Charter School					
Total Enrollment	4,385		4,533	N/A	Met
Second Prior Year (2015-16)					
District Regular	4,375		4,523		
Charter School					
Total Enrollment	4,375		4,523	N/A	Met
First Prior Year (2016-17)					
District Regular	4,514		4,428		
Charter School					
Total Enrollment	4,514		4,428	1.9%	Not Met
Budget Year (2017-18)					
District Regular	4,408				
Charter School					
Total Enrollment	4,408				

2B. Comparison of District Enrollment to the Standard

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

1a. **STANDARD NOT MET** - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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	4,212	4,533	
Charter School		0	
Total ADA/Enrollment	4,212	4,533	92.9%
Second Prior Year (2015-16)			
District Regular	4,247	4,523	
Charter School			
Total ADA/Enrollment	4,247	4,523	93.9%
First Prior Year (2016-17)			
District Regular	4,199	4,428	
Charter School	0		
Total ADA/Enrollment	4,199	4,428	94.8%
Historical Average Ratio:			93.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.4%

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	4,180	4,408		
Charter School	0			
Total ADA/Enrollment	4,180	4,408	94.8%	Not Met
1st Subsequent Year (2018-19)				
District Regular	4,180	4,408		
Charter School				
Total ADA/Enrollment	4,180	4,408	94.8%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	4,216	4,445		
Charter School				
Total ADA/Enrollment	4,216	4,445	94.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

Efforts are being made to increase the ADA to enrollment ratio as seen in the ratio increase over the prior three years.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

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

LCFF Target (Reference Only)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	41,158,714.00	41,918,830.00	43,205,709.00

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A8 and C4)	4,282.09	4,282.09	4,180.00	4,216.00
b. Prior Year ADA (Funded)		4,282.09	4,282.09	4,180.00
c. Difference (Step 1a minus Step 1b)		0.00	(102.09)	36.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-2.38%	0.86%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		38,826,727.00	39,635,291.00	41,223,304.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		1,195,518.00	1,747,488.00	1,224,303.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		1,195,518.00	1,747,488.00	1,224,303.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		3.08%	4.41%	2.97%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		3.08%	2.03%	3.83%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.08% to 4.08%	1.03% to 3.03%	2.83% to 4.83%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	7,277,148.00	7,277,148.00	7,277,148.00	7,277,148.00
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)	39,951,191.00	39,635,292.00	41,223,304.00	42,764,520.00
District's Projected Change in LCFF Revenue:		1.76%	4.01%	3.74%
LCFF Revenue Standard:		2.08% to 4.08%	1.03% to 3.03%	2.83% to 4.83%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF revenues are based on FCMAT's projections.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	23,573,461.00	27,333,692.17	86.2%
Second Prior Year (2015-16)	25,223,056.61	30,208,506.08	83.5%
First Prior Year (2016-17)	27,222,331.85	32,924,871.92	82.7%
	Historical Average Ratio:		84.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
		3.0%	3.0%
	81.1% to 87.1%	81.1% to 87.1%	81.1% to 87.1%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	28,023,812.00	33,152,933.00	84.5%	Met
1st Subsequent Year (2018-19)	29,107,459.00	34,060,646.00	85.5%	Met
2nd Subsequent Year (2019-20)	30,033,950.00	34,987,137.00	85.8%	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 MET** - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.08%	2.03%	3.83%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.92% to 13.08%	-7.97% to 12.03%	-6.17% to 13.83%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.92% to 8.08%	-2.97% to 7.03%	-1.17% to 8.83%

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)	2,856,050.00		
Budget Year (2017-18)	2,514,791.00	-11.95%	Yes
1st Subsequent Year (2018-19)	2,514,791.00	0.00%	No
2nd Subsequent Year (2019-20)	2,514,791.00	0.00%	No

Explanation:
(required if Yes)

The CRANE and Perkins grant ended after 2016-17.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	3,194,196.00		
Budget Year (2017-18)	2,040,294.00	-36.12%	Yes
1st Subsequent Year (2018-19)	1,685,340.00	-17.40%	Yes
2nd Subsequent Year (2019-20)	1,692,044.00	0.40%	No

Explanation:
(required if Yes)

Budgeted years do not include one-time funds or carryover. The College and Career Readiness and Prop 30 grant are ending after 2017-18.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	2,137,184.00		
Budget Year (2017-18)	2,124,143.00	-0.61%	No
1st Subsequent Year (2018-19)	2,124,143.00	0.00%	No
2nd Subsequent Year (2019-20)	2,124,143.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	3,169,372.79		
Budget Year (2017-18)	2,708,752.00	-14.53%	Yes
1st Subsequent Year (2018-19)	2,654,187.00	-2.01%	No
2nd Subsequent Year (2019-20)	2,667,981.00	0.52%	No

Explanation:
(required if Yes)

The decrease in supply expenditures corresponds with the decrease in funding.

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

First Prior Year (2016-17)	5,128,410.90		
Budget Year (2017-18)	4,804,183.00	-6.32%	Yes
1st Subsequent Year (2018-19)	4,627,622.00	-3.68%	Yes
2nd Subsequent Year (2019-20)	4,634,622.00	0.15%	No

Explanation:
(required if Yes)

The decrease in services and operating expenditures correlates with the decrease in federal and state funding.

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)	8,187,430.00		
Budget Year (2017-18)	6,679,228.00	-18.42%	Not Met
1st Subsequent Year (2018-19)	6,324,274.00	-5.31%	Met
2nd Subsequent Year (2019-20)	6,330,978.00	0.11%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	8,297,783.69		
Budget Year (2017-18)	7,512,935.00	-9.46%	Not Met
1st Subsequent Year (2018-19)	7,281,809.00	-3.08%	Met
2nd Subsequent Year (2019-20)	7,302,603.00	0.29%	Met

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

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

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

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

The CRANE and Perkins grant ended after 2016-17.

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

Budgeted years do not include one-time funds or carryover. The College and Career Readiness and Prop 30 grant are ending after 2017-18.

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

- 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 decrease in supply expenditures corresponds with the decrease in funding.

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

The decrease in services and operating expenditures correlates with the decrease in federal and state funding.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	48,268,164.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	48,268,164.00	1,388,044.92	810,000.00	810,000.00

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%
	925,363.28	925,363.28

e. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	1,029,634.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,141,000.00	1,283,000.00	2,738,870.71
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,665,382.73	3,730,958.55	4,106,046.54
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999)	0.00	0.00	(8,843.00)
d. Available Reserves (Lines 1a through 1c)	2,806,382.73	4,993,958.55	6,836,074.25
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	37,991,391.40	42,080,168.69	47,537,407.44
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)	37,991,391.40	42,080,168.69	47,537,407.44
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	7.4%	11.9%	14.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.5%	4.0%	4.8%

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)	937,344.22	27,528,716.22	N/A	Met
Second Prior Year (2015-16)	2,547,679.87	30,503,192.14	N/A	Met
First Prior Year (2016-17)	538,128.99	33,432,996.92	N/A	Met
Budget Year (2017-18) (Information only)	162,060.00	33,652,933.00		

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)	1,919,947.80	1,900,673.31	1.0%	Met
Second Prior Year (2015-16)	1,900,673.31	2,487,306.35	N/A	Met
First Prior Year (2016-17)	2,487,306.35	5,071,917.55	N/A	Met
Budget Year (2017-18) (Information only)	5,646,977.87			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 8791-8795)

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	4,180	4,180	4,216
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	48,268,164.00	47,029,739.00	48,260,351.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	48,268,164.00	47,029,739.00	48,260,351.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,388,044.92	1,410,892.17	1,447,810.53
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)	1,388,044.92	1,410,892.17	1,447,810.53

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,388,045.00	1,410,893.00	1,447,811.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,327,892.87	4,822,883.87	5,621,112.87
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)	(242,891.39)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	1,042,142.00	1,042,142.00	1,042,142.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	1,335,470.71	1,335,470.71	1,335,470.71
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)	7,850,659.19	8,611,389.58	9,446,536.58
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.97%	18.31%	19.57%
District's Reserve Standard (Section 10B, Line 7):	1,388,044.92	1,410,892.17	1,447,810.53
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

SSA. 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)	(6,865,976.09)			
Budget Year (2017-18)	(6,806,791.00)	(59,185.09)	-0.9%	Met
1st Subsequent Year (2018-19)	(7,131,311.00)	324,520.00	4.8%	Met
2nd Subsequent Year (2019-20)	(7,435,432.00)	304,121.00	4.3%	Met
1b. Transfers in, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	508,125.00			
Budget Year (2017-18)	500,000.00	(8,125.00)	-1.6%	Met
1st Subsequent Year (2018-19)	500,000.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	500,000.00	0.00	0.0%	Met

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

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

SSB. 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)

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
TOTAL:				0

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):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2016-17)?	No	No	No	No

S6B. 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?

n/a

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:

Employees who have been with the District 20 years or more and are age 55 or older are eligible for retiree benefits. The benefits include employee only coverage for medical, dental, and vision for 5 years or until age 65, whichever comes first.

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	250,000

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

5. OPEB Contributions

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	1,123,156.00	1,123,156.00	1,123,156.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,469.00	25,000.00	30,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	350,000.00	382,500.00	414,800.00
d. Number of retirees receiving OPEB benefits	54	59	64

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	233.4	237.6	238.6	239.6

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.

Negotiations for 2017-18 will begin in August 2017.

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:

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

	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

208,149

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	197.2	209.3	209.3	209.3

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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 will begin for the 2017-18 year in August 2017.

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:

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

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

83,278

7. Amount included for any tentative salary schedule increases

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

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

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

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

Classified (Non-management) Prior Year Settlements

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	23.6	23.8	23.8	23.8

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.

Management and confidential staff will meet and discuss salary and benefits in August 2017 for that fiscal year.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

26,494

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A7. The District is currently in the process of moving its financial system to be under the county office. A9. A new CBO was hired August 2016.

End of School District Budget Criteria and Standards Review

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: 8408 Watt Avenue Antelope, CA 95843
Date: May 30, 2017

Place: 4747 PFE Rd. Roseville, CA 95747
Date: June 07, 2017
Time: 6:00 p.m.

Adoption Date: _____

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

Contact person for additional information on the budget reports:

Name: Lisa Coronado

Telephone: (916) 338-6400

Title: Director of Fiscal Services

E-mail: coronado@centerusd.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	
			n/a	
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	
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 14, 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

LCFF Calculator Universal Assumptions
Center Joint Unified (73973) - Center JUSD 2017-18 Budget

LEA: **Center Joint Unified**
 District

73973

Yes

2013-14 ^{b)}

Projection Title: **Center JUSD**

Projection Date: **05/30/17**

	2012-13	2016-17	2017-18	2018-19	2019-20
Annual COLA <i>(prefilled as calculated by the Department of Finance, DOF)</i>		0.00%	1.56%	2.15%	2.35%
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>	59.03%	43.97%	71.53%	73.51%	
LCFF Gap Closed Percentage - May Revise <i>(prefilled as calculated by the Department of Finance, DOF)</i>	49.08%	43.97%	71.53%	73.51%	
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>	--	--	--	--	
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	25.4000%	23.7000%	22.7000%	22.7000%

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

	2012-13	2016-17	2017-18	2018-19	2019-20
Grades TK-3	\$ 7,083	\$ 7,193	\$ 7,348	\$ 7,521	
Grades 4-6	\$ 7,189	\$ 7,301	\$ 7,458	\$ 7,633	
Grades 7-8	\$ 7,403	\$ 7,518	\$ 7,680	\$ 7,860	
Grades 9-12	\$ 8,578	\$ 8,712	\$ 8,899	\$ 9,108	

Grade Span Adjustment

	2012-13	2016-17	2017-18	2018-19	2019-20
Grades TK-3	\$ 737	\$ 748	\$ 764	\$ 782	
Grades 9-12	\$ 223	\$ 227	\$ 231	\$ 237	

Maximum Supplemental Grant (100% UPC)

	20.00%	20.00%	20.00%	20.00%
Grades TK-3	\$ 1,564	\$ 1,588	\$ 1,622	\$ 1,661
Grades 4-6	\$ 1,438	\$ 1,460	\$ 1,492	\$ 1,527
Grades 7-8	\$ 1,481	\$ 1,504	\$ 1,536	\$ 1,572
Grades 9-12	\$ 1,760	\$ 1,788	\$ 1,826	\$ 1,869

Concentration Grant (>55% population)

	50.00%	50.00%	50.00%	50.00%
Grades TK-3	\$ 3,910	\$ 3,971	\$ 4,056	\$ 4,152
Grades 4-6	\$ 3,595	\$ 3,651	\$ 3,729	\$ 3,817
Grades 7-8	\$ 3,702	\$ 3,759	\$ 3,840	\$ 3,930
Grades 9-12	\$ 4,401	\$ 4,470	\$ 4,565	\$ 4,673

NECESSARY SMALL SCHOOL SELECTION (if applicable)

NSS #	2012-13	2016-17	2017-18	2018-19	2019-20
NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF

Created by: **Lisa Coronado**

Email: **coronado@cen**

Phone: **(916) 338-6400**

2012-13 REVENUE LIMIT DATA

Line	CDE Exhibit		Annual Certific.	Adjustments	12-13 RL DATA
School District per ADA Calculations					
2012-13 ADA for Rates					
A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)	4,498.35		4,498.35
A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA	-		-
A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA	-		-
A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)	4,498.35	-	4,498.35
2012-13 Revenue Limit Data Elements					
B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	\$ 6,693.46		\$ 6,693.46
B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	\$ 14.29		\$ 14.29
B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)	\$ 6,707.75	\$ -	\$ 6,707.75
2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)					
B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments	\$ -		\$ -
B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology	\$ -		\$ -
B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment	\$ -		\$ -
B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)	\$ -	\$ -	\$ -
2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)					
B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance	\$ 298,573		\$ 298,573
B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment	\$ -		\$ -
B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment	\$ -		\$ -
B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment	\$ 44,563		\$ 44,563
B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8-B10 - B11)	\$ 254,010	\$ -	\$ 254,010
B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor	0.77728	-	0.77728
Calculated Rates per ADA					
C-1	2012-13 Adj DI RL /ADA Rate	Rate 1: Floor BRL Rate per ADA Deficited BRL per ADA (B-3 * B-13)	\$ 5,213.80		\$ 5,213.80
C-2	2012-13 Adj DI RL /ADA Rate	Rate 2: Floor Other BRL per ADA Other RL per ADA (((B-7 * B-13) + B-12)/A-4)	\$ 56.47		\$ 56.47
C-3	2012-13 Adj DI RL /ADA Rate	Rate 3: Minimum State Aid Funding per ADA Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)	\$ 5,270.27		\$ 5,270.27
B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$ -		\$ -
Necessary Small School Data					
G-4	N/A Sch District Revenue Limit	Necessary Small School Add-on Amount Allowance for Necessary Small School (deficited)	\$ 305.60		\$ 305.60
			\$ -		\$ -
Historical information for School Districts in existence in 2012-13:					
E-1	Sch District Revenue Limit	Total Revenue Limit	\$ 23,707,507		\$ 23,707,507
E-2	Sch District Revenue Limit	Local Revenue	\$ 4,299,885		\$ 4,299,885
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	\$ -		\$ -
State Aid for Revenue Limit					19,407,622

2012-13 CHARTER SCHOOL DATA

Charter School per ADA calculations

2012-13 Elements				
B-1	Charter School LCFF Transition Calculation	2012-13 General Purpose Funding	\$ -	\$ -
B-2	Charter School LCFF Transition Calculation	2012-13 Funded ADA	\$ -	\$ -

2012-13 Calculated Floor Rates				
B-3	Charter School LCFF Transition Calculation	Base Floor Rate per ADA (B-1 / B-2)	\$ -	\$ -
B-7	Charter School LCFF Transition Calculation	Categorical Program Entitlement Rate per ADA	\$ -	\$ -
B-9	Charter School LCFF Transition Calculation	Base Floor Rate per ADA - New Charter	\$ -	\$ -

Other Calculated Rates per ADA				
B-11	Charter School LCFF Transition Calculation	Prior Year Cumulative Gap Rate <small>(manual entry ONLY for school districts without certified CDE principal apportionment exhibits)</small>	\$ -	\$ -
N/A	N/A	Minimum State Funding per ADA (B-1 / B-2)	\$ -	\$ -

Historical information for Charter Schools in existence in 2012-13

B-5 EHS	Charter Block Grant (COE, EHS & SBC)	Adjusted Total		
B-3 COE		In Lieu of Property Taxes		
E-5	Charter Block Grant (Unified)	Adjusted Total In Lieu of Property Taxes		

State Aid for Charter General Purpose Block Grant

BASIC AID DISTRICTS FAIR SHARE

8.92%

CDE Schedule Re-Certified June 2013		2011-12 Fair Share taken In 2012-13	\$ -
2013-14 Exhibit: 2012-13 Cat Program Entitle. Subsumed into LCFF		2012-13 Fair Share (2013-14 only)	\$ -
A-50		Adjusted 2012-13 Fair Share (2014-15 through full statewide implementation) [E.C. 42238.03(a)(2)(B)]	
A-51	2012-13 Cat Program Entitl. Subsumed into LCFF		

STATE FUNDING INCORPORATED INTO LCFF
Center Joint Unified (73973) - Center JUSD 2017-18 Budget

5/30/17

TOTAL STATE AID	23,101,660	-
TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)	27,401,545	-
TOTAL ENTITLEMENT PER ADA	6,091	

SCHOOL DISTRICT DATA ELEMENTS REQUIRE

Center Joint Unified (73973) - Center JUS

5/30/17

	2016-17	2017-18	2018-19	2019-20
COLA	0.00%	1.56%	2.15%	2.35%
GAP Funding rate	55.03%	43.97%	71.53%	73.51%
Estimated Property Taxes (with RDA)	A-6 7,277,146	7,277,146	7,277,146	7,277,146
Less In-Lieu transfer	\$ (73,543)	\$ -	\$ -	\$ -
Total Local Revenue	\$ 7,203,603	\$ 7,277,146	\$ 7,277,146	\$ 7,277,146
Statewide 90th percentile rate	---	---	---	---

OTHER LCFF TRANSITION ADJUSTMENTS

Enter class size penalties, longer day/longer year per District LCFF Transition Calculation exhibit.
Class size penalties are entered on Miscellaneous:nts (G-5).

	2016-17	2017-18	2018-19	2019-20
Floor Adjustments	B-10			
Miscellaneous Adjustments	E-1			
Minimum State Aid Adjustments	G-5			

UNDUPLICATED PUPIL PERCENTAGE

	2016-17	2017-18	2018-19	2019-20
District Enrollment	A-1 / A-3 4,423	4,408	4,408	4,445
COE Enrollment	A-2 / A-4 94	94	94	94
Total Enrollment	4,522	4,502	4,502	4,539
District Unduplicated Pupil Count	B-1 / B-3 2,923	2,905	2,905	2,911
COE Unduplicated Pupil Count	B-2 / B-4 81	81	81	81
Total Unduplicated Pupil Count	2,954	2,936	2,936	2,942
	<i>3-yr rolling</i>	<i>3-yr rolling</i>	<i>3-yr rolling</i>	<i>3-yr rolling</i>
Single Year Unduplicated Pupil Percentage	percentage 65.33%	percentage 65.22%	percentage 65.22%	percentage 64.82%
Unduplicated Pupil Percentage (%)	64.32%	64.97%	65.25%	65.08%

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total received Charter School General Purpose BG offset: enter ONLY if Enter Regular ADA by grade span. Enter 'Ungradews

ADA	ADA to use:	2012-13	2016-17	2017-18	2018-19	2019-20
CURRENT YEAR ADA:						
Grades TK-3	B-1	1,956.19	1,288.48	1,288.48	1,288.48	1,288.48
Grades 4-6	B-2	2,000.08	976.94	977.94	977.94	979.94
Grades 7-8	B-3	665.49	605.32	604.32	607.02	611.17
Grades 9-12	B-4	1,358.13	1,320.36	1,311.35	1,311.85	1,317.34

NPS, NPS-LCI, CDS:

		2016-17	2017-18	2018-19	2019-20
TK-3	E-1	1.26	1.26	1.26	1.26
4-6	E-2	1.10	1.10	1.10	1.10
7-8	E-3	1.29	1.29	1.29	1.29
9-12	E-4	4.00	4.00	4.00	4.00

COE operated (Community School, Special Ed):

		2016-17	2017-18	2018-19	2019-20
TK-3	E-6 & E-11	4.11	4.11	4.11	4.11
4-6	E-7 & E-12	9.86	9.86	9.86	9.86
7-8	E-8 & E-13	31.20	31.20	31.20	31.20
9-12	E-9 & E-14	37.88	37.88	37.88	37.88

TOTAL		4,282.09	4,263.09	4,263.09	4,299.09
RATIO: District ADA to Enrollment		0.95	0.95	0.95	0.95
RATIO: Combined ADA to Enrollment		0.95	0.95	0.95	0.95

CHARTER ADA ADJUSTMENT

		2016-17	2017-18	2018-19	2019-20
ADA transfer: Student from District to Charter (crc)					
Grades TK-3	A-6				
Grades 4-6	A-7				
Grades 7-8	A-8				
Grades 9-12	A-9				

ADA transfer: Student from Charter to District (crc)

SCHOOL DISTRICT DATA ELEMENTS REQUIRE

Center Joint Unified (73973) - Center JUS

5/30/17

		2016-17	2017-18	2018-19	2019-20
Grades TK-3	A-11				
Grades 4-6	A-12				
Grades 7-8	A-13				
Grades 9-12	A-14				
Difference (if diff. < 0, no adj. to PY ADA)		-	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRE

Center Joint Unified (73973) - Center JUS

5/30/17

LCFF ADA	2016-17	2017-18	2018-19	2019-20
ADA Guarantee - Prior Year				
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Grades TK-3	1,276.64	1,288.48	1,281.48	1,281.48
Grades 4-6	1,017.13	976.94	972.94	972.94
Grades 7-8	631.69	605.12	601.12	601.12
Grades 9-12	1,313.12	1,320.35	1,316.35	1,316.35
LCFF Subtotal	4,238.58	4,190.89	4,171.89	4,171.89
NSS	-	-	-	-
TOTAL	4,238.58	4,190.89	4,171.89	4,171.89
ADA Guarantee - Current Year				
Grades TK-3	1,288.48	1,281.48	1,281.48	1,289.48
Grades 4-6	976.94	972.94	972.94	979.94
Grades 7-8	605.12	601.12	601.12	611.12
Grades 9-12	1,320.35	1,316.35	1,316.35	1,327.35
LCFF Subtotal	4,190.89	4,171.89	4,171.89	4,207.89
NSS	-	-	-	-
TOTAL	4,190.89	4,171.89	4,171.89	4,207.89
Change in LCFF ADA (excludes NSS ADA)	(47.69) Decline	(19.00) Decline	- No Change	36.00 Increase
Funded LCFF ADA				
Grades TK-3	1,276.64	1,288.48	1,281.48	1,289.48
Grades 4-6	1,017.13	976.94	972.94	979.94
Grades 7-8	631.69	605.12	601.12	611.12
Grades 9-12	1,313.12	1,320.35	1,316.35	1,327.35
Subtotal	4,238.58	4,190.89	4,171.89	4,207.89
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Current</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated				
Grades TK-3	5.87	5.87	5.87	5.87
Grades 4-6	10.96	10.96	10.96	10.96
Grades 7-8	32.49	32.49	32.49	32.49
Grades 9-12	41.88	41.88	41.88	41.88
Subtotal	91.20	91.20	91.20	91.20
Total				
Grades TK-3	1,282.51	1,294.35	1,287.35	1,295.35
Grades 4-6	1,028.09	987.90	983.90	990.90
Grades 7-8	664.18	637.61	633.61	643.61
Grades 9-12	1,355.00	1,362.23	1,358.23	1,369.23
Subtotal	4,329.78	4,282.09	4,263.09	4,299.09

Charter School Data Elements required to calculate the LC
Center Joint Unified (73973) - Center JUSD 2017-18 B

5/30/17

	2016-17	2017-18	2018-19	2019-20
COLA	0.00%	1.56%	2.15%	2.35%
GAP Funding rate	55.03%	43.97%	71.53%	73.51%
In-Lieu of Property Tax	F-6 73,540			
Statewide 90th percentile rate	---	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

Charter School:	2016-17	2017-18	2018-19	2019-20
Enrollment	A-1, A-2, A-3 49			
Unduplicated Pupil Count	B-1, B-2, B-3 32			
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	65.31%	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage (%)	62.50%	0.00%	0.00%	0.00%

Concentration Grant Funding Limitation: District of Physical Loc

Enter the unduplicated pupil percentage for the district that the school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beomatically in the list of physical locations.

	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Percentage (%)	D-3 / H-3 0.00%			
Unduplicated Pupil Percentage: Supplemental Grant	62.50%	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%

AVERAGE DAILY ATTENDANCE (ADA)

Enter P2 Data - Note Charter School ADA is always funded on C

	2016-17	2017-18	2018-19	2019-20
Grades TK-3	B-1			
Grades 4-6	B-2			
Grades 7-8	B-3			
Grades 9-12	B-4			
SUBTOTAL ADA	44.21			
RATIO: ADA to Enrollment	0.90			

ts required to calculate the LCFF
through 2015-16

2017-18 Budget

TK-3 Class Size Average - Adequate Progress De

Notes: If the district is operating under a collecti
blank. Progress in 2013-14 may be determined t

	2012-13	2016-17	2017-18	2018-19	2019-20
Target class size		24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise
Current		55.03%	43.97%	71.53%	73.51%
May Revise		49.08%	43.97%	71.53%	73.51%
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES

TK-3 Class Size - Progress toward target

Arthur S. Dudley					
Average Class Size	30.56	24	24	24	24
Prior year target		26.00	25.00	24.50	24.00
Distance to target		2.00	1.00	0.50	0.00
Required progress		0.98	0.44	0.36	0.00
Max Class Size to make progress		25.00	24.50	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES

TK-3 Class Size - Progress toward target

North County					
Average Class Size	31.67	24	24	24	24
Prior year target		26.50	25.50	25.00	24.50
Distance to target		2.50	1.50	1.00	0.50
Required progress		1.23	0.66	0.72	0.37
Max Class Size to make progress		25.50	25.00	24.50	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES

TK-3 Class Size - Progress toward target

Oak Hill					
Average Class Size	31.09	24	24	24	24
Prior year target		26.00	25.00	24.50	24.00
Distance to target		2.00	1.00	0.50	0.00
Required progress		0.98	0.44	0.36	0.00
Max Class Size to make progress		25.00	24.50	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES

TK-3 Class Size - Progress toward target

Spiegel					
Average Class Size	28.36	24.5	24	24	24
Prior year target		25.50	25.00	24.50	24.00
Distance to target		1.50	1.00	0.50	0.00
Required progress		0.74	0.44	0.36	0.00
Max Class Size to make progress		25.00	24.50	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES

	2016-17	2017-18	2018-19	2019-20
Local Property Taxes	\$ 7,277,146	\$ 7,277,146	\$ 7,277,146	\$ 7,277,146
Less: RDA incl. in Prop. Taxes	\$ 1,029	\$ 1,029	\$ 1,029	\$ 1,029
Local Property Taxes less RDA	\$ 7,276,117	\$ 7,276,117	\$ 7,276,117	\$ 7,276,117
District LCFF ADA	4,329.78	4,282.09	4,263.09	4,299.09
Total Charter LCFF ADA	44.21	-	-	-
Total LCFF ADA	4,373.99	4,282.09	4,263.09	4,299.09
Property Taxes per ADA	\$ 1,663.50	\$ 1,699.20	\$ 1,706.77	\$ 1,692.48
Total Funded by Property Taxes per	\$ 73,543	\$ -	\$ -	\$ -
Total Funded by LCFF Funding per A	-	-	-	-
0 Certified In-Lieu Taxes	-	-	-	-
0 Alternative Calculation Tool	-	-	-	-
District In-Lieu of Property Tax Tra	\$ 73,543	\$ -	\$ -	\$ -
Prior Year Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
1 Global Youth	\$ 73,543	\$ -	\$ -	\$ -
1. Property taxes per ADA x Charter ADA	\$ 73,543	\$ -	\$ -	\$ -
2. LCFF funding per ADA x Charter A				
a. Charter IS funded at Target in p				
Grade Level	ADA	ADA	ADA	ADA
Grades K-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -	\$ -
b. Charter IS NOT funded at Target				
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap				
Charter ADA (from all districts)				
Floor + CY Gap per ADA	-	-	-	-
ADA for students residing in the District	44.21	-	-	-
Floor + CY Gap for District of Residence	-	-	-	-
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -	\$ -

Center Joint Unified (73973) - Center JUSD 2017-18 Budget

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LOCAL CONTROL FUNDING FORMULA

2016-17

CALCULATE LCFF TARGET

Unduplicated as % of Enrollment

3 yr average

COLA 0.000%
64.32% 2016-17

Grades TK-3

ADA	Base	Gr Span	Supp	Concen	TARGET
1,282.51	7,083	737	1,006	364	11,786,750
1,028.09	7,189		925	335	8,686,127
664.18	7,403		952	345	5,778,566
1,355.00	8,578	223	1,132	410	14,015,154
-	-	-	-	-	-
-	-	-	-	-	-
4,329.78	33,015,072	1,247,375	4,407,521	1,596,631	40,266,599

Grades 4-6

Grades 7-8

Grades 9-12

Subtract NSS

NSS Allowance

TOTAL BASE

Targeted Instructional Improvement Block Grant

Home-to-School Transportation

Small School District Bus Replacement Program

LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET

40,767,840

ECONOMIC RECOVERY TARGET PAYMENT

1/2

CALCULATE LCFF FLOOR

Current year Funded ADA times Base per ADA

Current year Funded ADA times Other RL per ADA

Necessary Small School Allowance at 12-13 rates

2012-13 Categoricals

Floor Adjustments

2012-13 Categorical Program Entitlement Rate per ADA * cy ADA

Less Fair Share Reduction

Non-CDE certified New Charter: District PY rate * CY ADA

Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA

LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR

	12-13 Rate	16-17 ADA	
Current year Funded ADA times Base per ADA	5,213.80	4,329.78	22,574,607
Current year Funded ADA times Other RL per ADA	56.47	4,329.78	244,503
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			-
Floor Adjustments			3,694,038
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA			-
Less Fair Share Reduction			-
Non-CDE certified New Charter: District PY rate * CY ADA			-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	\$ 2,295.32	4,329.78	9,938,231
			36,451,379

CALCULATE LCFF PHASE-IN ENTITLEMENT

LOCAL CONTROL FUNDING FORMULA TARGET

LOCAL CONTROL FUNDING FORMULA FLOOR

Applied Funding Formula: Floor or Target

LCFF Need (LCFF Target less LCFF Floor, if positive)

Current Year Gap Funding

ECONOMIC RECOVERY PAYMENT

Miscellaneous Adjustments

LCFF Entitlement before Minimum State Aid provision

	2016-17
LOCAL CONTROL FUNDING FORMULA TARGET	40,767,840
LOCAL CONTROL FUNDING FORMULA FLOOR	36,451,379
Applied Funding Formula: Floor or Target	FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)	4,316,461
Current Year Gap Funding	55.03% 2,375,348
ECONOMIC RECOVERY PAYMENT	-
Miscellaneous Adjustments	-
LCFF Entitlement before Minimum State Aid provision	38,826,727

CALCULATE STATE AID

Transition Entitlement

Local Revenue (including RDA)

Gross State Aid

CALCULATE MINIMUM STATE AID

2012-13 RL/Charter Gen BG adjusted for ADA

2012-13 NSS Allowance (deficit)

Minimum State Aid Adjustments

Less Current Year Property Taxes/In Lieu

Subtotal State Aid for Historical RL/Charter General BG

Categorical funding from 2012-13

Charter Categorical Block Grant adjusted for ADA

Minimum State Aid Guarantee

CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)

Local Control Funding Formula Floor plus Funded Gap

Minimum State Aid plus Property Taxes including RDA

Offset

Minimum State Aid Prior to Offset

Total Minimum State Aid with Offset

TOTAL STATE AID

	12-13 Rate	16-17 ADA	
Transition Entitlement			38,826,727
Local Revenue (including RDA)			(7,203,603)
Gross State Aid			31,623,124
2012-13 RL/Charter Gen BG adjusted for ADA	5,270.27	4,329.78	N/A
2012-13 NSS Allowance (deficit)			22,819,110
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In Lieu			-
Subtotal State Aid for Historical RL/Charter General BG			(7,203,603)
Categorical funding from 2012-13			15,615,507
Charter Categorical Block Grant adjusted for ADA			3,694,038
Minimum State Aid Guarantee			-
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)			19,309,545
Local Control Funding Formula Floor plus Funded Gap			-
Minimum State Aid plus Property Taxes including RDA			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
TOTAL STATE AID			31,623,124

Center Joint Unified (73973) - Center JI

PROPOSITION 30 - EDUCATION PI

EPA Entitlement as % of statewide adjusted Revenue Limit	25.4000%	23.7000%	22.7000%	22.7000%
Education Protection Account (EPA)				
	2016-17	2017-18	2018-19	2019-20
Calculation of EPA Entitlement				
Adjusted Total Revenue Limit	22,819,110	22,567,771	22,467,636	22,657,365
Current Year Adjusted NSS Allowance	-	-	-	-
(A) Total: Adj. Rev. Limit or General Purpose Funding In LCFF Floor	22,819,110	22,567,771	22,467,636	22,657,365
(B) Property Taxes/In-Lieu	7,203,603	7,277,146	7,277,146	7,277,146
(C) ADA Used for EPA Minimum	4,329.78	4,282.09	4,263.09	4,299.09
(D) Gross State Aid for Purposes of EPA (A - B; if <0, then 0)	15,615,507	15,290,625	15,190,490	15,380,219
(E) Proportionate Share* (A * %)	5,796,054	5,348,562	5,100,153	5,143,222
(F) Minimum EPA (C x \$200)	865,956	856,418	852,618	859,818
(G) Adjusted EPA Proportionate Share (Reduced for Amounts in Excess of State Aid, lesser of D or E.	5,796,054	5,348,562	5,100,153	5,143,222
(H) P-2 Entitlement: (Greater of F or G)	5,796,054	5,348,562	5,100,153	5,143,222
(I) PY Adjustment: Change in Entitlement from P-2 to Annual Adjusted EPA Allocation (used to calculate LCFF Revenue)	-	-	-	-
(J) P2 Entitlement Net of PY Adjustment	5,796,054	5,348,562	5,100,153	5,143,222
Calculation of Net State Aid before Minimum State Aid				
Phase-In Entitlement	38,826,727	39,635,291	41,223,304	42,764,520
Less Property Taxes/In-Lieu	7,203,603	7,277,146	7,277,146	7,277,146
Gross State Aid	31,623,124	32,358,145	33,946,158	35,487,374
Less EPA Allocation	5,796,054	5,348,562	5,100,153	5,143,222
Net State Aid	25,827,071	27,009,584	28,846,005	30,344,152
Minimum State Aid				
Adjusted Total Revenue Limit	22,819,110	22,567,770	22,467,635	22,657,365
2012-13 Deficited NSS Allowance	-	-	-	-
Less Property Taxes/In-Lieu	7,203,603	7,277,146	7,277,146	7,277,146
Less EPA Allocation	5,796,054	5,348,562	5,100,153	5,143,222
Revenue Limit Minimum State Aid	9,819,453	9,942,062	10,090,336	10,236,997
Categorical Minimum State Aid	3,694,038	3,694,038	3,694,038	3,694,038
Minimum State Aid Guarantee	13,513,491	13,636,100	13,784,374	13,931,035
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-
LCFF State Aid	25,827,071	27,009,584	28,846,005	30,344,152
EPA in Excess to LCFF Funding	-	-	-	-

Center Joint Unified (73973) - Center JUSD 2017-18 Budget

**Minimum Proportionality Percentage (MPP):
Summary Supplemental & Concentration Grant**

	2017-18	2018-19	2019-20
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	6,195,855	6,369,915	6,531,407
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	1,802,626	2,521,237	2,983,642
3. Difference [1] less [2]	4,393,229	3,848,678	3,546,765
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>	1,931,703	2,752,959	2,607,227
<i>GAP funding rate</i>	43.97%	71.53%	73.51%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) <i>(for LCAP entry)</i>	3,734,329	5,274,196	5,591,869
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>	35,399,721	35,447,867	36,671,410
<i>LCFF Phase-In Entitlement</i>	39,635,291	41,223,304	42,764,520
7/8. Percentage to Increase or Improve Services* <i>[5] / [6] (for LCAP entry)</i>	10.55%	14.88%	15.25%

**percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.*

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 3,734,329	\$ 5,274,196	\$ 5,591,869
Current year Minimum Proportionality Percentage (MPP)	10.55%	14.88%	15.25%

LCFF Calculator Universal Assumptions
Joint Unified (73973) - Center JUSD 2017-18 Budget

Summary of Funding				
	2016-17	2017-18	2018-19	2019-20
Target	\$ 40,767,840	\$ 41,158,714	\$ 41,918,830	\$ 43,205,709
Floor	36,451,379	38,439,773	39,475,816	41,540,217
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	1,941,113	1,523,423	695,526	441,189
Current Year Gap Funding	2,375,348	1,195,518	1,747,488	1,224,303
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 38,826,727	\$ 39,635,291	\$ 41,223,304	\$ 42,764,520

Components of LCFF By Object Code				
	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 25,827,071	\$ 27,009,584	\$ 28,846,005	\$ 30,344,152
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	5,796,054	5,348,562	5,100,153	5,143,222
Local Revenue Sources:				
8021 to 8089 - Property Taxes	7,277,146	7,277,146	7,277,146	7,277,146
8096 - In-Lieu of Property Taxes	(73,543)	-	-	-
Property Taxes net of in-lieu	7,203,603	7,277,146	7,277,146	7,277,146
TOTAL FUNDING	\$ 38,826,727	\$ 39,635,291	\$ 41,223,304	\$ 42,764,520
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 38,826,727	\$ 39,635,291	\$ 41,223,304	\$ 42,764,520
8012 - EPA Receipts (for budget & cashflow)	\$ 5,846,974	\$ 5,348,562	\$ 5,100,153	\$ 5,143,222

Center Joint Unified (73973) - Center JUSD 2017-18 Budget

LOCAL CONTROL FUNDING FORMULA

NOTE: Charts prepared on this graph are for informational purposes only and are not intended to be compared to the standards of the California Department of Education (CDE) or the State Board of Education (SBE). The information is provided for informational purposes only and is not intended to be compared to the standards of the California Department of Education (CDE) or the State Board of Education (SBE).