



2017-2018

Budget

for

Adoption

Presented to the Board:

June 20, 2017

Gravenstein Elementary School District and Charter

To: Gravenstein Board of Trustees

From: Wanda Holden, CBO, GUSD

Date: June 16, 2017

Meeting Date: June 20, 2017

Item: **CONSIDERATION OF APPROVAL OF THE 2017-18 BUDGET REPORT**

BACKGROUND INFORMATION:

The 2017-18 Budget Report presents the District's financial and budgetary status as of July 1, 2017. The report includes the General Fund transactions (Fund 01), the transactions of the Gravenstein Elementary Charter School (Fund 03) and Hillcrest Middle Charter School (Fund 04). The purpose of the Budget Report is to certify that the District will be able to meet its financial obligations for the current and two succeeding fiscal years (positive certification). The Sonoma County Office of Education will review the submitted report and either agree with the certification or determine a different certification is justified.

CURRENT CONSIDERATION:

The School Board will review the Budget Report and analyze the budget status for the District as of July 1, 2017. Included in the analysis will be a budget projection for the 2018-19 and 2019-20 school years based on specific management approved assumptions. The District is recommending that the School Board approve a POSITIVE budget. The District is able to meet the required minimum reserve level in all three years.

RECOMMENDATION:

District administration respectfully requests the Board to approve the 2017-18 Budget Report, and authorize the School Board President to certify that the District will be filing a POSTIVE certification that based on the current projections; the District will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

ATTACHMENTS:

- Budget Report Narrative
- District Certification Form
- Workers Compensation Certification Form
- Multi-Year Projection (MYP) for approval and Assumptions used in the MYP
- Summary of all Funds
- Criteria and Standards
- Other SACS Documents
 - All funds
 - Form A (Average daily attendance)
 - Cash flow for 2017-18
 - Summary of Interfund Activities
 - Current Expense Formula/Minimum Classroom Compensation
 - Technical Review Checks
- LCFF calculators

Gravenstein School District & Charters
2017-18 BUDGET
June 14, 2017

Enrollment, ADA and Other Assumptions Used

The multi-year projection was developed using a variety of management approved assumptions. Details are attached on a separate spreadsheet following the multi-year projection.

Programs requiring contributions from the General Fund

Routine Restricted Maintenance - \$135,425
Special Education - \$179,883

Reserves and Ending Balance

Components of Ending Fund Balance	2017-18	2018-19	2019-20
Revolving Cash (Non-spendable)	\$ 1,000	\$ 1,000	\$ 1,000
Restricted Reserve	\$ 240,413	\$ 255,691	\$ 246,200
Other Assignments (Object 9780)			
2015/16 Basic Aid Supplemental (balance)	\$ 1,068,391	\$ 1,068,391	\$ 1,068,391
2015/16 Mandated Cost 1X Dollars	\$ 362,851	\$ 362,851	\$ 362,851
2016/17 Textbook Carryover	\$ 128,000	\$ 128,000	\$ 128,000
2016/17 Mandated Cost 1X Dollars	\$ 150,775	\$ 150,775	\$ 150,775
2016/17 Basic Aid Supplemental	\$ 1,523,282	\$ 1,523,282	\$ 1,523,282
Reserve for Economic Uncertainty	\$ 355,067	\$ 358,019	\$ 373,819
Unassigned/Unappropriated 9790	\$ 1,843,711	\$ 1,702,151	\$ 1,397,994
Ending Fund Balance	\$ 5,673,490	\$ 5,550,160	\$ 5,252,312

Cash Flow

The projected cash flow report presented as part of the 2017-18 Budget Report shows all months ending with positive cash balances and an estimated June 30, 2018 ending balance of \$ 7,743,005.72.

ADDITIONAL FUNDS OPERATED BY THE DISTRICT:

Fund 12 Child Development Fund

This fund is used to account for the proceeds from specific revenue sources, which by law, are restricted to the financing of preschool and afterschool programs. In Gravenstein District, the revenue sources for this fund come from the fees from daycare, homework club, and interest earned on the funds. Expenditures from this fund may be made only for preschool and daycare purposes. The expenditures can be for administrative costs, for child development activities, for facilities and for the repair, maintenance, and replacement of equipment used in the program.

The preschool program is not operating in 2017/18 however the license is continuing to be paid (\$242) and requested it be held in suspense.

Current Year Projected Ending Fund Balance: \$ 76,690.47

Fund 13 Cafeteria Special Reserve Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program. The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, Interest, and Local Revenue.

The District operates a food service program for all of the District's schools. The District uses Santa Rosa City Schools to deliver meals daily at the price of \$2.75.

Below is the history of deficit spending in the fund:

2012/13	\$5,846
2013/14	\$6,635
2014/15	\$3,650
2015/16	\$10,658
2016/17	\$19,766

Current Year Projected Ending Fund Balance: \$ 338.17

Fund 14 Deferred Maintenance Fund

This fund is used to account separately for contributions for deferred maintenance purposes. Expenditures in this fund are intended for major repair to district facilities or replacements of building components. 2017-18 school year includes a \$19,507 transfer from LCFF revenue and a contribution of \$25,171.00.

Current Year Projected Ending Fund Balance: \$ 109,016.00

Fund 17 Special Reserve (other than capital projects)

This fund is to reserve for the State required reserve of 5%. This is a special fund in which funds can only be accumulated or transferred to another fund. There can be no expenditures from this fund. The only income is through a transfer from the General Fund and from interest earned on the fund.

The balance in this fund is available to cover unexpected costs that arise at short notice; such as Special Education placement resulting in increased contribution and transportation expenses.

Current Year Projected Ending Fund Balance: \$ 510,783.00

Fund 20 Special Reserves for Postemployment Benefits Fund

This Special Reserve for Postemployment Benefits Fund may be used to separately account for the amounts the District has earmarked for the future cost of retiree benefits but have not contributed irrevocably to a separate trust for the retiree benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure. As Governmental Accounting Standards Board (GASB) is implemented, it may be required to place these funds into an irrevocable trust. This would be accounted for in Fund 71. The District will be notified, if this requirement changes.

The most recent Actuarial study done is dated 7/10/2014 with a valuation date of 7/1/2013. The board made a decision to fund the Unfunded Accrued Liability at \$785,711 and a transfer was done to accomplish that. The fund balance currently fully funds the "Unfunded Accrued Liability" and since the fund is not an irrevocable trust, accounting standards don't attribute this funding to covering this liability.

Current Year Projected Ending Fund Balance: \$ 510,783.00

Fund 21 Building Fund

This fund is used to track restricted funds received from voter approved Bond measures. The funds are restricted for use as described in the ballot measures. The District has a Citizens Oversight Committee. The purpose of the committee shall be to advise the Governing Board and inform the public regarding bond construction projects, their costs, and to ensure these projects are within the scope of the bond.

Measure M was passed in November 2012. The District issued the first \$3M in bonds in June 2015. The District has funded the following projects from the bond proceeds:

- Hillcrest Middle School Music and Science classrooms
- Gravenstein Elementary - Phase I - Re-roof, dry-rot repairs and student drop-off
- The District is in construction for the following projects:
- Gravenstein Elementary - Phase II - Modular classroom building, classroom modernization, Admin building and restrooms

Balance of projects expenses to be funded from Fund 40.

Current Year Projected Ending Fund Balance: \$ 10,866.21

Fund 25 Capital Facilities Fund

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development. Expenditures are restricted to the purposes specified in Government Code sections 65970-65981 or for items specified in agreements with the developers. The District does an annual report on developer fees and provides this to the Board.

Current Year Projected Ending Fund Balance: \$ 110,521.00

Fund 35 County School Facilities Fund

This fund is established to receive apportionments from the State facilities funds which are authorized by the State Allocation Board for new construction and modernization projects. The principal revenues for this fund are State School Facilities Apportionments, Interest, and transfers in from other funds.

This fund was closed in 2015/16.

Current Year Projected Ending Fund Balance: \$7

Fund 40 Special Reserve Fund for Capital Outlay Projects

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay projects. Other authorized revenues which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and (3) excess amounts sufficient to pay all unpaid bond obligations including Phase III Modernization.

Current Year Projected Ending Fund Balance: \$ 2,072,569.43

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: Gravenstein Union School District Office

Place: Gravenstein Elementary School

Date: June 06, 2017

Date: June 14, 2017

Time: 05:00 PM

Adoption Date: _____

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Wanda Holden

Telephone: 707-862-7008

Title: Chief Business Officer

E-mail: wholden@grav.k12.ca.us

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
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

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SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
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 20, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

() 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: Wanda Holden

Title: Chief Business Officer

Telephone: 707-823-7008

E-mail: wholden@grav.k12.ca.us

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data, S = Supplemental Data

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

Description	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	5,837,406.00	3.27%	6,028,554.00	2.44%	6,175,890.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	130,671.00	0.00%	130,671.00	0.00%	130,671.00
4. Other Local Revenues	8600-8799	53,553.00	0.00%	53,553.00	0.00%	53,553.00
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	(315,308.00)	0.00%	(315,308.00)	0.00%	(315,308.00)
6. Total (Sum lines A1 thru A5c)		5,706,322.00	3.35%	5,897,470.00	2.50%	6,044,806.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,386,640.00		3,427,711.00
b. Step & Column Adjustment				41,071.00		41,400.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,386,640.00	1.21%	3,427,711.00	1.21%	3,469,111.00
2. Classified Salaries						
a. Base Salaries				555,671.00		562,847.00
b. Step & Column Adjustment				7,176.00		7,250.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	555,671.00	1.29%	562,847.00	1.29%	570,097.00
3. Employee Benefits	3000-3999	1,194,354.00	2.57%	1,225,042.00	19.70%	1,466,428.00
4. Books and Supplies	4000-4999	235,219.00	1.00%	237,571.00	1.00%	239,947.00
5. Services and Other Operating Expenditures	5000-5999	462,615.00	1.00%	467,241.00	1.00%	471,914.00
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,500.00	0.00%	16,500.00	0.00%	16,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(771.00)	0.00%	(771.00)	0.00%	(771.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	74,937.00	0.00%	74,937.00	0.00%	74,937.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,950,165.00	1.44%	6,036,078.00	4.92%	6,333,163.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(243,843.00)		(138,608.00)		(288,357.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,676,919.91		5,433,076.91		5,294,468.91
2. Ending Fund Balance (Sum lines C and D1)		5,433,076.91		5,294,468.91		5,006,111.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
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	3,233,299.00		3,233,299.00		3,233,299.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	355,067.30		358,019.00		373,819.00
2. Unassigned/Unappropriated	9790	1,843,710.61		1,702,150.91		1,397,993.91
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,433,076.91		5,294,468.91		5,006,111.91

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	355,067.30		358,019.00		373,819.00
c. Unassigned/Unappropriated	9790	1,843,710.61		1,702,150.91		1,397,993.91
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,198,777.91		2,060,169.91		1,771,812.91
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	56,482.00	0.00%	56,482.00	0.00%	56,482.00
2. Federal Revenues	8100-8299	170,179.00	0.00%	170,179.00	0.00%	170,179.00
3. Other State Revenues	8300-8599	223,782.00	0.00%	223,782.00	0.00%	223,782.00
4. Other Local Revenues	8600-8799	409,581.00	0.00%	409,581.00	0.00%	409,581.00
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	315,308.00	0.00%	315,308.00	0.00%	315,308.00
6. Total (Sum lines A1 thru A5c)		1,175,332.00	0.00%	1,175,332.00	0.00%	1,175,332.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				245,026.00		246,658.00
b. Step & Column Adjustment				1,632.00		1,650.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	245,026.00	0.67%	246,658.00	0.67%	248,308.00
2. Classified Salaries						
a. Base Salaries				53,555.00		53,555.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	53,555.00	0.00%	53,555.00	0.00%	53,555.00
3. Employee Benefits	3000-3999	275,727.00	0.54%	277,207.00	6.24%	294,507.00
4. Books and Supplies	4000-4999	44,568.00	1.00%	45,014.00	1.00%	45,464.00
5. Services and Other Operating Expenditures	5000-5999	531,534.00	1.00%	536,849.00	1.00%	542,218.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	771.00	0.00%	771.00	0.00%	771.00
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)						
11. Total (Sum lines B1 thru B10)		1,151,181.00	0.77%	1,160,054.00	2.14%	1,184,823.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		24,151.00		15,278.00		(9,491.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		216,261.74		240,412.74		255,690.74
2. Ending Fund Balance (Sum lines C and D1)		240,412.74		255,690.74		246,199.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	240,412.74		255,690.74		246,199.74
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		240,412.74		255,690.74		246,199.74
(Line D3f must agree with line D2)						

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

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	5,893,888.00	3.24%	6,085,036.00	2.42%	6,232,372.00
2. Federal Revenues	8100-8299	170,179.00	0.00%	170,179.00	0.00%	170,179.00
3. Other State Revenues	8300-8599	354,453.00	0.00%	354,453.00	0.00%	354,453.00
4. Other Local Revenues	8600-8799	463,134.00	0.00%	463,134.00	0.00%	463,134.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,881,654.00	2.78%	7,072,802.00	2.08%	7,220,138.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,631,666.00		3,674,369.00
b. Step & Column Adjustment				42,703.00		43,050.00
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	3,631,666.00	1.18%	3,674,369.00	1.17%	3,717,419.00
2. Classified Salaries						
a. Base Salaries				609,226.00		616,402.00
b. Step & Column Adjustment				7,176.00		7,250.00
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	609,226.00	1.18%	616,402.00	1.18%	623,652.00
3. Employee Benefits	3000-3999	1,470,081.00	2.19%	1,502,249.00	17.22%	1,760,935.00
4. Books and Supplies	4000-4999	279,787.00	1.00%	282,585.00	1.00%	285,411.00
5. Services and Other Operating Expenditures	5000-5999	994,149.00	1.00%	1,004,090.00	1.00%	1,014,132.00
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,500.00	0.00%	16,500.00	0.00%	16,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	74,937.00	0.00%	74,937.00	0.00%	74,937.00
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)		7,101,346.00	1.33%	7,196,132.00	4.47%	7,517,986.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(219,692.00)		(123,330.00)		(297,848.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,893,181.65		5,673,489.65		5,550,159.65
2. Ending Fund Balance (Sum lines C and D1)		5,673,489.65		5,550,159.65		5,252,311.65
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	240,412.74		255,690.74		246,199.74
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,233,299.00		3,233,299.00		3,233,299.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	355,067.30		358,019.00		373,819.00
2. Unassigned/Unappropriated	9790	1,843,710.61		1,702,150.91		1,397,993.91
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,673,489.65		5,550,159.65		5,252,311.65

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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	355,067.30		358,019.00		373,819.00
c. Unassigned/Unappropriated	9790	1,843,710.61		1,702,150.91		1,397,993.91
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,198,777.91		2,060,169.91		1,771,812.91
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		30.96%		28.63%		23.57%
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		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))						
		690.55		690.55		690.55
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,101,346.00		7,196,132.00		7,517,986.00
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)		7,101,346.00		7,196,132.00		7,517,986.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		284,053.84		287,845.28		300,719.44
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		284,053.84		287,845.28		300,719.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Assumptions:
Multi-Year Budget Projection

	2016-17	2017-2018	2018-2019	2019-2020
	Base Year - Prior Fiscal Year	Year 1 - Budget Year	Year 2 - Projection	Year 3 - Projection
Revenue				
Revenue Sources				
COLAs used	0.00%	1.56%	2.15%	2.35%
Gap Funding rates used (Dept. of Finance)	55.28%	43.97%	71.53%	73.51%
Unduplicated Count %	33.58%	33.58%	32.37%	32.61%
District Funded ADA	43.65	39.82	39.82	39.82
Charter funded ADA	660.86	654.35	654.35	654.35
COE funded ADA	6.79			
Deferred Maintenance to Fund 14 (8091)	19,507.00	19,507.00	19,507.00	19,507.00
Property Taxes % inc/dec	SCOE P-1 Estimates	SCOE P-2 Estimates	Same as 17-18	Same as 18-19
Basic Aid Supplemental Funding	\$0	\$0	Same as 17-18	Same as 18-19
Federal	Adjusted to entitlement letters: \$77,106 Special Education, \$55,042 Title I (\$21,340 in carryover), \$15,314 Special Education preschool funding, \$8,407 Title II (\$6,913 15-16 Unearned Rev.), \$4,778 Title III (LEP)	Same as 16-17 (less Title I carryover)	Same as 17-18	Same as 18-19
Other State - Unrestricted	\$150K 1x Mand, \$10K MBG, \$98K lottery	\$19K MBG, \$96K lottery	\$19K MBG, \$96K lottery	\$19K MBG, \$96K lottery
Other State - Restricted	\$19K lottery and \$192K STRS on-behalf	\$31K lottery and \$192K STRS on-behalf	\$31K lottery and \$192K STRS on-behalf	Same as 18-19
Local	\$32K interest, \$2.6K RESIG safety dollars, \$188K Sp. Ed. funding, \$351K program support from Magnet Program Foundation (MPF) and Gravenstein Schools Foundation(GSF).	\$42K interest, \$2.5K RESIG safety dollars, \$188K Sp. Ed. funding, \$212K program support from Magnet Program Foundation (MPF) and Gravenstein Schools Foundation(GSF).	Same as 17-18	Same as 17-18
Expenditures				
Certificated Salaries				
Staffing (FTEs)	44 FTE Cert, 3.0 FTE Admin	45.69 FTE Cert, 3.6 FTE Admin	45.69 FTE Cert, 3.6 FTE Admin	45.69 FTE Cert, 3.6 FTE Admin
Step & Column Costs	Matches Position Control	Matches Position Control	1.5% increase over PY	1.5% increase over PY
Other Adjustments				
Classified Salaries				
Staffing (FTEs) includes vacancies	15.38 FTE	15.38 FTE	15.38 FTE	15.38 FTE
Step & Column Costs	5% increase over PY	5% increase over PY	.5% increase over PY	.5% increase over PY
Other Adjustments	Matches Position Control	Matches Position Control	Matches Position Control	
Employee Benefits				
Statutory Benefits (Fixed)	STRS 12.58% PERS 13.888%, SUI .05%, OASDI 7.65%, WC 1.94%	STRS 14.43% PERS 15.531%, SUI .05%, OASDI 7.65%, WC 1.38%	STRS 16.28% PERS 18.1%, SUI .05%, OASDI 7.65%, WC 1.38%	STRS 18.13% PERS 20.8%, SUI .05%, OASDI 7.65%, WC 1.38%
Health & Welfare Benefits	Includes \$28,959 retirement incentive	Includes retiree benefits \$5,000	Includes retiree benefits \$5,000	Includes retiree benefits \$5,000
Medical	Revised to match position control	Revised to match position control	Health & Welfare benefits are capped no	Same as 17-18
Books and Supplies	1% increase over PY minus \$90K 1x expenses	1% increase over PY minus \$90K 1x expenses	1% increase over PY minus \$90K 1x expenses	1% increase over PY minus \$90K 1x expenses
Services, Other Oper Exp	1% increase over PY minus 1x expenditures	1% increase over PY minus 1x expenditures	1% increase over PY minus 1x expenditures	1% increase over PY minus 1x expenditures
Special Education				
Unrestricted Contribution	\$180K	\$180K	Same as 17-18	Same as 17-18
Non-Public School	\$112,016	\$0	Same as 17-18	Same as 17-18
Other Spl. Ed Services				

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Assumptions:
Multi-Year Budget Projection

SCOE K-22 Placement	7 students in COE Operated Programs	7 students in COE Operated Programs	7 students in COE Operated Programs
Transportation Capital Outlay	Transportation costs \$34K Equipment improvements	Transportation costs \$68.6K Equipment improvements	Transportation costs \$68.6K Equipment improvements
Other Outgo	Indirect and transfer a apportionment to JPA.	Indirect and transfer a apportionment to JPA.	Indirect and transfer a apportionment to JPA.
Transfers In (provide detail)			
Transfers (Out)	\$19,766 to cafeteria, \$25,171 to Fund 14 for	Same as 17-18	Same as 17-18
Other Uses			
Contribution	RRM \$135K, Spl. Ed. \$180K	RRM \$135K, Spl. Ed. \$180K	Same as 17-18

Grovenstein Union School District
 2017/18 Budget for Public Hearing
 Presented to Board June 14, 2017

	01	12	13	14	17	20	21	25	35	40	51	Total
	General Fund	Child Development	Cafeteria	Deferred Maint	Special Reserve	Post Employment Benefits	Bond	Developer Fee	County Schools Facilities Fund	Special Reserve for Capital Facilities	Bond Interest & Redemption	
Beginning Balance	\$ 5,893,182	\$ 67,497	\$ 2,133	\$ 67,088	\$ 507,083	\$ 801,527	\$ 11,801	\$ 96,959	\$ 6	\$ 2,274,561	\$ -	\$ 9,721,837
Audit Adjustment												\$ -
Revenues:												
Revenue Limit Sources	\$ 5,893,888			\$ 19,507								\$ 5,913,395
8100-8299	\$ 170,179		\$ 27,998									\$ 198,177
Federal Revenue	\$ 354,453		\$ 1,873									\$ 356,326
8300-8599	\$ 463,134	\$ 189,270	\$ 39,058	\$ 500	\$ 3,700	\$ 5,900	\$ 5,301	\$ 15,380	\$ 1	\$ 5,000		\$ 727,244
State Revenue	\$ 6,881,654	\$ 189,270	\$ 68,929	\$ 20,007	\$ 3,700	\$ 5,900	\$ 5,301	\$ 15,380	\$ 1	\$ 5,000		\$ 7,195,142
8600-8799												
Local Revenue												
TOTAL REVENUES	\$ 3,631,666											\$ 3,631,666
Expenditures:												
1000	\$ 609,226	\$ 109,645	\$ 24,748	\$ 1,000						\$ 5,000		\$ 749,619
Certificated Salaries	\$ 1,470,081	\$ 58,217	\$ 5,378	\$ 250						\$ 1,232		\$ 1,535,158
2000	\$ 279,787	\$ 6,410	\$ 56,704									\$ 344,901
Classified Salaries	\$ 994,149	\$ 5,805	\$ 1,660	\$ 2,000						\$ 20,000		\$ 1,023,614
3000	\$ 25,000									\$ 210,760		\$ 235,760
Employee Benefits												
4000												
Books and Supplies												
5000												
Services and Other Op Ex												
6000												
Capital Outlay												
7100-7299												
Other Outgo - excluding Transfers	\$ 16,500							\$ 1,818				\$ 18,318
7400-7499												
Other Outgo - transfers												
7300												
TOTAL EXPENDITURES	\$ 7,026,409	\$ 180,077	\$ 90,490	\$ 3,250	\$ -	\$ -	\$ -	\$ 1,818	\$ -	\$ 236,992	\$ -	\$ 7,539,036
Excess of Revenues over Expenditures	\$ (144,755)	\$ 9,193	\$ (21,561)	\$ 16,757	\$ 3,700	\$ 5,900	\$ 5,301	\$ 13,562	\$ 1	\$ (231,992)	\$ -	\$ (343,894)
Other Financing Sources/Uses:												
Interfund Transfers												
In												
Out												
Other Sources/Uses												
Uses												
Contributions												
TOTAL OTHER FINANCING SOURCES/USES	\$ (74,937)	\$ -	\$ 19,766	\$ 25,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 74,937
NET INCREASE/DECREASE TO FUND BALANCE	\$ (219,692)	\$ 9,193	\$ (1,795)	\$ 41,928	\$ 3,700	\$ 5,900	\$ 5,301	\$ 13,562	\$ 1	\$ (201,992)	\$ -	\$ (343,894)
Ending Fund Balances	\$ 5,673,490	\$ 76,690	\$ 338	\$ 109,016	\$ 510,783	\$ 807,427	\$ 17,102	\$ 110,521	\$ 7	\$ 2,072,569	\$ -	\$ 9,377,943
Components of Ending Fund Balances												
Nonspendable												
Resolving Cash	\$ 1,000											\$ 1,000
Stores												
Prepaid Expenditures												
All Others												
Restricted	\$ 240,413		\$ 338									\$ 240,751
Committed												
Stabilization Arrangements												
Other Commitments												
Assigned												
Other Assignments	\$ 3,233,299	\$ 76,690		\$ 109,016	\$ 510,783	\$ 807,427	\$ -			\$ 2,072,569		\$ 6,809,785
Other Assignments												
Unassigned/Unappropriated	\$ 1,843,711						\$ 17,102		\$ 7			\$ 355,067
Reserve for Economic Uncertainties												
Unassigned/Unappropriated												\$ 1,860,819

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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	35	34		
Charter School	651	652		
Total ADA	686	686	0.0%	Met
Second Prior Year (2015-16)				
District Regular	38	35		
Charter School	646	669		
Total ADA	684	704	N/A	Met
First Prior Year (2016-17)				
District Regular	37	36		
Charter School	682	654		
Total ADA	719	690	4.0%	Not Met
Budget Year (2017-18)				
District Regular	36			
Charter School	654			
Total ADA	690			

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 ADA estimate for the first prior year was too high at budget adoption. There was an unexpected decrease in enrollment at the middle school which has yet to be explained. Current year ADA is based on expected enrollment for the coming year using the cohort method.

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	35	704		
Charter School	676			
Total Enrollment	711	704	1.0%	Met
Second Prior Year (2015-16)				
District Regular	35	730		
Charter School	676			
Total Enrollment	711	730	N/A	Met
First Prior Year (2016-17)				
District Regular	37	40		
Charter School	706	687		
Total Enrollment	743	727	2.2%	Not Met
Budget Year (2017-18)				
District Regular	39			
Charter School	688			
Total Enrollment	727			

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)

Enrollment for first prior year was projected to be higher for the charter schools. There was an unexpected decrease in the Hillcrest Middle School enrollment in 2016-17. This decrease is reflected in the budget year.

- 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	34	704	
Charter School	652	0	
Total ADA/Enrollment	686	704	97.4%
Second Prior Year (2015-16)			
District Regular	35	730	
Charter School	668		
Total ADA/Enrollment	703	730	96.3%
First Prior Year (2016-17)			
District Regular	36	40	
Charter School	654	687	
Total ADA/Enrollment	690	727	94.9%
		Historical Average Ratio:	96.2%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		96.7%

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	36	39		
Charter School	654	688		
Total ADA/Enrollment	690	727	94.9%	Met
1st Subsequent Year (2018-19)				
District Regular	36	39		
Charter School	654	688		
Total ADA/Enrollment	690	727	94.9%	Met
2nd Subsequent Year (2019-20)				
District Regular	36	39		
Charter School	654	688		
Total ADA/Enrollment	690	727	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

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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.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)	5,578,531.00	5,694,543.00	5,827,105.00
Step 1 - Change in Population			
a. ADA (Funded) (Form A, lines A6 and C4)	694.25	694.17	694.17
b. Prior Year ADA (Funded)		694.25	694.17
c. Difference (Step 1a minus Step 1b)		(0.08)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.01%	0.00%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	5,734,894.10	5,856,913.79	6,048,060.33
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)	122,548.79	191,145.33	147,336.83
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	122,548.79	191,145.33	147,336.83
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	2.14%	3.26%	2.44%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			
	2.13%	3.26%	2.44%
LCFF Revenue Standard (Step 3, plus/minus 1%):	1.13% to 3.13%	2.26% to 4.26%	1.44% to 3.44%

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)	2,697,000.00	2,697,000.00	2,697,000.00	2,697,000.00
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)	5,803,144.00	5,856,913.00	6,048,060.33	6,195,395.83
District's Projected Change in LCFF Revenue:		0.93%	3.26%	2.44%
LCFF Revenue Standard:		1.13% to 3.13%	2.26% to 4.26%	1.44% to 3.44%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD 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)

Increase in funding due to higher COLA in the 2017-18 year. 2016-17 = 0.00% and 2017-18 = 1.56%

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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)	4,142,643.85	4,578,858.11	90.5%
Second Prior Year (2015-16)	4,459,874.31	5,136,044.41	86.8%
First Prior Year (2016-17)	4,780,685.98	5,708,274.35	83.8%
	Historical Average Ratio:		87.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	5.0%	4.0%	4.0%
	82.0% to 92.0%	83.0% to 91.0%	83.0% to 91.0%

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)	5,136,665.00	5,875,228.00	87.4%	Met
1st Subsequent Year (2018-19)	5,215,600.00	5,961,141.00	87.5%	Met
2nd Subsequent Year (2019-20)	5,505,636.00	6,258,226.00	88.0%	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)

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6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.13%	3.26%	2.44%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.87% to 12.13%	-6.74% to 13.26%	-7.56% to 12.44%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.87% to 7.13%	-1.74% to 8.26%	-2.56% to 7.44%

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)	177,270.00		
Budget Year (2017-18)	170,179.00	-4.00%	Yes
1st Subsequent Year (2018-19)	170,179.00	0.00%	No
2nd Subsequent Year (2019-20)	170,179.00	0.00%	No

Explanation:
(required if Yes)

Revenue carryover from 2015-16 is reflected in 2016-17. The carryover is not included in budget of subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	496,631.00		
Budget Year (2017-18)	354,453.00	-28.63%	Yes
1st Subsequent Year (2018-19)	354,453.00	0.00%	No
2nd Subsequent Year (2019-20)	354,453.00	0.00%	No

Explanation:
(required if Yes)

The Mandated Cost 1 X funding was received in the 2016-17 year, but is not budgeted in the 2017-18 year or subsequent years. This follows the recommendation from SCOE business services.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	584,189.26		
Budget Year (2017-18)	463,134.00	-20.72%	Yes
1st Subsequent Year (2018-19)	463,134.00	0.00%	No
2nd Subsequent Year (2019-20)	463,134.00	0.00%	No

Explanation:
(required if Yes)

The district has a terrific group of parents that typically raise funds for school activities throughout the year. Although this revenue is expected in the budget year, the budget won't be increased to reflect this revenue until the funds are received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	476,152.21		
Budget Year (2017-18)	279,787.00	-41.24%	Yes
1st Subsequent Year (2018-19)	282,585.00	1.00%	No
2nd Subsequent Year (2019-20)	285,411.00	1.00%	No

Explanation:
(required if Yes)

There were a large number of one time expenditures in the 2016-17 year that are not budgeted in the budget or subsequent years. These expenditures include the purchase of Chromebooks for nine classrooms and the replacement of servers at the Gravenstein school site.

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

First Prior Year (2016-17)	1,144,233.87		
Budget Year (2017-18)	994,149.00	-13.12%	Yes
1st Subsequent Year (2018-19)	1,004,090.00	1.00%	No
2nd Subsequent Year (2019-20)	1,014,132.00	1.00%	No

Explanation:
(required if Yes)

There were a services received in 2016-17 which will not be required in the budget or subsequent years. These service include the repair and replacement of technology and phone lines as well as the set up of new Chromebooks for nine classrooms. Additionally, the services for a non-public school student are not budgeted in the current or subsequent years since the student has moved out of the district.

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)	1,258,090.26		
Budget Year (2017-18)	987,766.00	-21.49%	Not Met
1st Subsequent Year (2018-19)	987,766.00	0.00%	Met
2nd Subsequent Year (2019-20)	987,766.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	1,620,386.08		
Budget Year (2017-18)	1,273,936.00	-21.38%	Not Met
1st Subsequent Year (2018-19)	1,286,675.00	1.00%	Met
2nd Subsequent Year (2019-20)	1,299,543.00	1.00%	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)

Revenue carryover from 2015-16 is reflected in 2016-17. The carryover is not included in budget of subsequent years.

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

The Mandated Cost 1 X funding was received in the 2016-17 year, but is not budgeted in the 2017-18 year or subsequent years. This follows the recommendation from SCOE business services.

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

The district has a terrific group of parents that typically raise funds for school activities throughout the year. Although this revenue is expected in the budget year, the budget won't be increased to reflect this revenue until the funds are received.

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

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

There were a large number of one time expenditures in the 2016-17 year that are not budgeted in the budget or subsequent years. These expenditures include the purchase of Chromebooks for nine classrooms and the replacement of servers at the Gravenstein school site.

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

There were a services received in 2016-17 which will not be required in the budget or subsequent years. These service include the repair and replacement of technology and phone lines as well as the set up of new Chromebooks for nine classrooms. Additionally, the services for a non-public school student are not budgeted in the current or subsequent years since the student has moved out of the district.



7. CRITERION: Facilities Maintenance

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

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

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

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

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

1.	a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?	Yes
	b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	7,101,346.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)		
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)			Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	7,101,346.00	213,040.38	76,836.22	76,836.22
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%
			142,026.92	142,026.92
e. OMMA/RMA Contribution			Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
			135,425.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
X	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)

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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)	223,635.00	677,323.00	367,607.48
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,003,407.11	4,044,390.33	3,598,295.43
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	4,227,042.11	4,721,713.33	3,965,902.91
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	7,284,332.22	6,279,030.02	9,898,169.61
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)	7,284,332.22	6,279,030.02	9,898,169.61
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	58.0%	75.2%	40.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	19.3%	25.1%	13.4%

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)	466,635.12	6,127,695.11	N/A	Met
Second Prior Year (2015-16)	2,308,429.22	5,146,609.66	N/A	Met
First Prior Year (2016-17)	(2,775,053.09)	8,569,628.35	32.4%	Not Met
Budget Year (2017-18) (Information only)	(243,843.00)	5,950,165.00		

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)

The deficit spending percentage is higher in the 2016-17 year due to the interfund transfer to Fund 40 which was approved by the Board in order to move forward in the modernizations projects. Fund 21 will not cover the cost of these projects.

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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)	3,714,164.00	5,676,908.99	N/A	Met
Second Prior Year (2015-16)	5,600,835.00	6,143,544.11	N/A	Met
First Prior Year (2016-17)	7,901,236.00	8,451,973.00	N/A	Met
Budget Year (2017-18) (Information only)	5,676,919.91			

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

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

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

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

Explanation:
(required if NOT met)

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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.)	691	691	691
District's Reserve Standard Percentage Level:	5%	4%	4%

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):

Yes

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	7,101,346.00	7,196,132.00	7,517,986.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,101,346.00	7,196,132.00	7,517,986.00
4. Reserve Standard Percentage Level	5%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	355,067.30	287,845.28	300,719.44
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	355,067.30	287,845.28	300,719.44

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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)	355,067.30	358,019.00	373,819.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,843,710.61	1,702,150.91	1,397,993.91
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,198,777.91	2,060,169.91	1,771,812.91
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	30.96%	28.63%	23.57%
District's Reserve Standard (Section 10B, Line 7):	355,067.30	287,845.28	300,719.44
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(315,308.00)			
Budget Year (2017-18)	(315,308.00)	0.00	0.0%	Met
1st Subsequent Year (2018-19)	(315,308.00)	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	(315,308.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	2,861,354.00			
Budget Year (2017-18)	74,937.00	(2,786,417.00)	-97.4%	Not Met
1st Subsequent Year (2018-19)	74,937.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	74,937.00	0.00	0.0%	Met

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget? Yes

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers out in the 2016-17 year include a one time Board approved transfer to Fund 40 in order to set aside funds to move forward with Phase 3 Modernization. This transfer was necessary due to unforeseen circumstances in the Phase 2 Modernization project which exhausted the Bond Funds that were originally available.

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:
(required if YES)

The General Fund may need to cover the cost of construction over runs if there are unforeen circumstances which are more expensive than the set aside.

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	26	Fund 51 - Bond Interest and Redemption		6,422,000
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:				6,422,000

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	461,605	430,804	364,791	370,216
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	461,605	430,804	364,791	370,216
Has total annual payment increased over prior year (2016-17)?		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?

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

There is one person who is currently receiving post employment benefits. These benefits will continue until August 2021.

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	807,427

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

	Actuarial
	July

Data must be entered.

5. OPEB Contributions

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	131,623.00	131,623.00	131,623.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	5,000.00	5,000.00	5,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	5,000.00	5,000.00	5,000.00
d. Number of retirees receiving OPEB benefits	1	1	1

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:

The District belongs to Redwood Empire Schools Insurance Group (RESiG) for property, liability, and workers compensation.

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

[Empty Box]

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	46.3	45.9	45.9	45.9

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.

Prior year negotiations have been settled. Current year negotiations will begin after July 1, 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?

NA

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

41

Negotiations Not Settled

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

38,721

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)
Yes	Yes	Yes

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:

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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	14.2	15.4	15.37	15.4

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

6,288

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)
Yes	Yes	Yes

Classified (Non-management) Prior Year Settlements

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

No		

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
0.1%	0.1%	0.1%

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

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

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

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	3.0	3.6	3.6	3.6

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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)
Total cost of salary settlement			
% change in salary schedule from prior year			

Negotiations Not Settled

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

5,958

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?	Yes	Yes	Yes
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?	Yes	Yes	Yes
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?	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

45

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)

The District hired a new Superintendent and Chief Business Officer within the past 12 months.

End of School District Budget Criteria and Standards Review

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	5,783,637.00	56,482.00	5,840,119.00	5,837,406.00	56,482.00	5,893,888.00	0.9%
2) Federal Revenue		8100-8299	0.00	177,270.00	177,270.00	0.00	170,179.00	170,179.00	-4.0%
3) Other State Revenue		8300-8599	272,694.00	223,937.00	496,631.00	130,671.00	223,782.00	354,453.00	-28.6%
4) Other Local Revenue		8600-8799	53,552.26	530,637.00	584,189.26	53,553.00	409,581.00	463,134.00	-20.7%
5) TOTAL REVENUES			6,109,883.26	988,326.00	7,098,209.26	6,021,630.00	860,024.00	6,881,654.00	-3.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,164,232.37	267,991.14	3,432,223.51	3,386,640.00	245,026.00	3,631,666.00	5.8%
2) Classified Salaries		2000-2999	522,976.14	59,480.71	582,456.85	555,671.00	53,555.00	609,226.00	4.6%
3) Employee Benefits		3000-3999	1,093,477.47	268,271.70	1,361,749.17	1,194,354.00	275,727.00	1,470,081.00	8.0%
4) Books and Supplies		4000-4999	406,060.63	70,091.58	476,152.21	235,219.00	44,568.00	279,787.00	-41.2%
5) Services and Other Operating Expenditures		5000-5999	482,298.74	661,935.13	1,144,233.87	462,615.00	531,534.00	994,149.00	-13.1%
6) Capital Outlay		6000-6999	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,000.00	0.00	15,000.00	16,500.00	0.00	16,500.00	10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(771.00)	771.00	0.00	(771.00)	771.00	0.00	0.0%
9) TOTAL EXPENDITURES			5,708,274.35	1,328,541.26	7,036,815.61	5,875,228.00	1,151,181.00	7,026,409.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			401,608.91	(340,215.26)	61,393.65	146,402.00	(291,157.00)	(144,755.00)	-335.8%
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	2,861,354.00	0.00	2,861,354.00	74,937.00	0.00	74,937.00	-97.4%
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	(315,308.00)	315,308.00	0.00	(315,308.00)	315,308.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,176,662.00)	315,308.00	(2,861,354.00)	(390,245.00)	315,308.00	(74,937.00)	-97.4%

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Description	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)	(2,775,053.09)	(24,907,26)	(2,799,960.35)	(243,843.00)	24,151.00	(219,692.00)	-92.2%
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	8,451,973.00	241,169.00	8,693,142.00	5,676,919.91	216,261.74	5,893,181.65	-32.2%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	8,451,973.00	241,169.00	8,693,142.00	5,676,919.91	216,261.74	5,893,181.65	-32.2%
d) Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	8,451,973.00	241,169.00	8,693,142.00	5,676,919.91	216,261.74	5,893,181.65	-32.2%
2) Ending Balance, June 30 (E + F1e)	5,676,919.91	216,261.74	5,893,181.65	5,433,076.91	240,412.74	5,673,489.65	-3.7%
Components of Ending Fund Balance							
a) Nonspendable	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Revolving Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores	0.00	6,106.00	6,106.00	0.00	0.00	0.00	-100.0%
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	0.00	210,155.74	210,155.74	0.00	240,412.74	240,412.74	14.4%
c) Committed	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned				0.00			
Other Assignments	1,710,017.00	0.00	1,710,017.00	3,233,299.00	0.00	3,233,299.00	89.1%
2015/16 Basic Aid Supplemental (balan				1,068,391.00		1,068,391.00	
2015/16 Mandated Cost 1X Dollars				362,851.00		362,851.00	
2016/17 Textbook Carryover				128,000.00		128,000.00	
2016/17 Mandated Cost 1X Dollars				150,775.00		150,775.00	
2016/17 Basic Aid Supplemental				1,523,282.00		1,523,282.00	
2015/16 Basic Aid Supplemental (balan	1,068,391.00		1,068,391.00				
2015/16 Mandated Cost 1X Dollars	362,851.00		362,851.00				
2016/17 Textbook Carryover	128,000.00		128,000.00				
2016/17 Mandated Cost 1X Dollars	150,775.00		150,775.00				
e) Unassigned/unappropriated							
Reserve for Economic Uncertainties	367,607.48	0.00	367,607.48	355,067.30	0.00	355,067.30	-3.4%
Unassigned/Unappropriated Amount	3,598,295.43	0.00	3,598,295.43	1,843,710.61	0.00	1,843,710.61	-48.8%

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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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,050,138.77	(56,533.18)	7,993,605.59				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	6,525.92	9,338.00	15,863.92				
c) in Revolving Fund		9130	1,000.00	0.00	1,000.00				
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	3,545.00	3,255.40	6,800.40				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	6,106.00	6,106.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			8,061,209.69	(37,833.78)	8,023,375.91				
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	(25,807.72)	17,062.35	(8,745.37)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	107.00	107.00				
6) TOTAL LIABILITIES			(25,807.72)	17,169.35	(8,638.37)				
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									

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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)	
(G9 + H2) - (I6 + J2)			8,087,017.41	(55,003.13)	8,032,014.28				

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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)	
LCFF SOURCES									
Principal Apportionment		8011	2,197,106.00	0.00	2,197,106.00	2,310,257.00	0.00	2,310,257.00	5.2%
State Aid - Current Year		8012	909,038.00	0.00	909,038.00	849,656.00	0.00	849,656.00	-6.5%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions		8021	19,614.00	0.00	19,614.00	19,614.00	0.00	19,614.00	0.0%
Homeowners' Exemptions		8022	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8041	2,592,077.00	0.00	2,592,077.00	2,592,077.00	0.00	2,592,077.00	0.0%
County & District Taxes		8042	84,309.00	0.00	84,309.00	84,309.00	0.00	84,309.00	0.0%
Secured Roll Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,803,144.00	0.00	5,803,144.00	5,856,913.00	0.00	5,856,913.00	0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(19,507.00)		(19,507.00)	(19,507.00)		(19,507.00)	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	56,482.00	56,482.00	0.00	56,482.00	56,482.00	0.0%

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Description	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)	
LFFF/Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LFFF SOURCES	5,783,637.00	56,482.00	5,840,119.00	5,837,406.00	56,482.00	5,893,888.00	0.9%
FEDERAL REVENUE							
Maintenance and Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	0.00	77,106.00	77,106.00	0.00	80,238.00	80,238.00	4.1%
Special Education Discretionary Grants	0.00	15,314.00	15,314.00	0.00	15,314.00	15,314.00	0.0%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic		71,665.00	71,665.00		62,859.00	62,859.00	-12.3%
Title I, Part D, Local Delinquent Programs		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality		8,407.00	8,407.00		6,913.00	6,913.00	-17.8%
Title III, Part A, Immigrant Education Program		560.00	560.00		560.00	560.00	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)	
Title III, Part A, English Learner Program	4203	8290		4,218.00	4,218.00			4,295.00	1.8%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		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	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	177,270.00	177,270.00	0.00	170,179.00	170,179.00	-4.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		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	0.0%
Mandated Costs Reimbursements		8550	161,253.00	0.00	161,253.00	19,731.00	19,731.00	19,731.00	-87.8%
Lottery - Unrestricted and Instructional Materials		8560	100,475.00	31,398.00	131,873.00	99,974.00	31,243.00	131,217.00	-0.5%
Tax Relief Subventions Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8590		0.00	0.00			0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00			0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.0%
Career Technical Education Incentive									

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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)		
Grant Program	6387	8590		0.00	0.00			0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,966.00	192,539.00	203,505.00	10,966.00	192,539.00	203,505.00	203,505.00	0.0%
TOTAL, OTHER STATE REVENUE			272,694.00	223,937.00	496,631.00	130,671.00	223,782.00	354,453.00		-28.6%

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Description	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)	
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes						
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds						
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00%
Penalties and Interest from						
Delinquent Non-LCFF						
Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Sales						
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals	0.00	0.00	0.00	0.00	0.00	0.00%
Interest	42,475.26	0.00	42,475.26	42,476.00	0.00	42,476.00
Net Increase (Decrease) in the Fair Value						
of Investments	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services	0.00	4,756.00	4,756.00	0.00	6,189.00	6,189.00
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00%
Other Local Revenue						
Plus: Misc Funds Non-LCFF						

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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)	
(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	11,077.00	337,715.00	348,792.00	11,077.00	215,226.00	226,303.00	-35.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		188,166.00	188,166.00		188,166.00	188,166.00	0.0%
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	53,552.26	530,637.00	584,189.26	53,553.00	409,581.00	463,134.00	-20.7%
TOTAL, OTHER LOCAL REVENUE			6,109,883.26	988,326.00	7,098,209.26	6,021,630.00	860,024.00	6,881,654.00	-3.1%

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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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,873,742.57	228,426.14	3,102,168.71	3,020,246.00	204,289.00	3,224,535.00	3.9%
Certificated Pupil Support Salaries		1200	41,246.20	34,436.00	75,682.20	42,451.00	35,308.00	77,759.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	239,243.60	5,129.00	244,372.60	307,443.00	5,429.00	312,872.00	28.0%
Other Certificated Salaries		1900	10,000.00	0.00	10,000.00	16,500.00	0.00	16,500.00	65.0%
TOTAL, CERTIFICATED SALARIES			3,164,232.37	267,991.14	3,432,223.51	3,386,640.00	245,026.00	3,631,666.00	5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	111,127.52	21,209.00	132,336.52	132,591.00	21,126.00	153,717.00	16.2%
Classified Support Salaries		2200	120,620.73	38,271.71	158,892.44	116,542.00	32,429.00	148,971.00	-6.2%
Classified Supervisors' and Administrators' Salaries		2300	95,483.76	0.00	95,483.76	104,689.00	0.00	104,689.00	9.6%
Clerical, Technical and Office Salaries		2400	138,416.13	0.00	138,416.13	156,564.00	0.00	156,564.00	13.1%
Other Classified Salaries		2900	57,328.00	0.00	57,328.00	45,285.00	0.00	45,285.00	-21.0%
TOTAL, CLASSIFIED SALARIES			522,976.14	59,480.71	582,456.85	565,671.00	53,555.00	609,226.00	4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	397,219.17	222,144.80	619,363.97	468,088.00	226,794.00	694,882.00	12.2%
PERS		3201-3202	63,280.80	6,348.92	69,629.72	84,772.00	8,319.00	93,091.00	33.7%
OASDI/Medicare/Alternative		3301-3302	82,982.62	8,522.94	91,505.56	87,034.00	7,897.00	94,931.00	3.7%
Health and Welfare Benefits		3401-3402	446,313.88	24,754.20	471,068.08	495,024.00	28,356.00	523,380.00	11.1%
Unemployment Insurance		3501-3502	2,112.08	221.65	2,333.73	1,861.00	154.00	2,015.00	-13.7%
Workers' Compensation		3601-3602	72,609.80	6,279.19	78,888.99	52,575.00	4,207.00	56,782.00	-28.0%
OPEB, Allocated		3701-3702	28,959.12	0.00	28,959.12	5,000.00	0.00	5,000.00	-82.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,093,477.47	268,271.70	1,361,749.17	1,194,354.00	275,727.00	1,470,081.00	8.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	221,539.57	26,599.00	248,138.57	116,800.00	11,200.00	128,000.00	-48.4%
Books and Other Reference Materials		4200	0.00	600.00	600.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	108,768.82	42,376.18	151,145.00	92,764.00	33,368.00	126,132.00	-16.5%

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Description	2016-17 Estimated Actuals		2017-18 Budget			% Diff Column C & F			
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
Noncapitalized Equipment		4400	75,752.24	516.40	76,268.64	25,655.00	0.00	25,655.00	-66.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			406,060.63	70,091.58	476,152.21	235,219.00	44,568.00	279,787.00	-41.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	54,113.00	62,016.00	116,129.00	38,900.00	0.00	38,900.00	-66.5%
Travel and Conferences		5200	3,289.00	11,385.00	14,674.00	3,361.00	16,526.00	19,887.00	35.5%
Dues and Memberships		5300	10,278.02	0.00	10,278.02	10,490.00	0.00	10,490.00	2.1%
Insurance		5400 - 5450	38,622.00	0.00	38,622.00	39,396.00	0.00	39,396.00	2.0%
Operations and Housekeeping Services		5500	79,750.01	1,375.00	81,125.01	80,730.00	1,404.00	82,134.00	1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,430.22	19,702.78	47,133.00	27,965.00	20,099.00	48,064.00	2.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	247,756.80	567,456.35	815,213.15	240,288.00	493,505.00	733,793.00	-10.0%
Communications		5900	21,059.69	0.00	21,059.69	21,485.00	0.00	21,485.00	2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			482,298.74	661,935.13	1,144,233.87	462,615.00	531,534.00	994,149.00	-13.1%

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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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	0.00%
Equipment		6400	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.00%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL CAPITAL OUTLAY			25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.00%
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	0.00%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	0.00%
Payments to County Offices		7142	15,000.00	0.00	15,000.00	16,500.00	0.00	16,500.00	10.00%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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)			15,000.00	0.00	15,000.00	16,500.00	0.00	16,500.00	10.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(771.00)	771.00	0.00	(771.00)	771.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(771.00)	771.00	0.00	(771.00)	771.00	0.00	0.0%
TOTAL, EXPENDITURES			5,708,274.35	1,328,541.26	7,036,815.61	5,875,228.00	1,151,181.00	7,026,409.00	-0.1%

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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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	2,816,417.00	0.00	2,816,417.00	30,000.00	0.00	30,000.00	-98.9%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	19,766.00	0.00	19,766.00	19,766.00	0.00	19,766.00	0.00%
Other Authorized Interfund Transfers Out		7619	25,171.00	0.00	25,171.00	25,171.00	0.00	25,171.00	0.00%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,861,354.00	0.00	2,861,354.00	74,937.00	0.00	74,937.00	-97.4%
OTHER SOURCES/USES									
SOURCES									
State Appointments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Appointments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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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	(315,308.00)	315,308.00	0.00	(315,308.00)	315,308.00	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			(315,308.00)	315,308.00	0.00	(315,308.00)	315,308.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(3,176,662.00)	315,308.00	(2,861,354.00)	(390,245.00)	315,308.00	(74,937.00)	-97.4%

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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	5,783,637.00	56,482.00	5,840,119.00	5,837,406.00	56,482.00	5,893,888.00	0.9%
2) Federal Revenue		8100-8299	0.00	177,270.00	177,270.00	0.00	170,179.00	170,179.00	-4.0%
3) Other State Revenue		8300-8599	272,694.00	223,937.00	496,631.00	130,671.00	223,782.00	354,453.00	-28.6%
4) Other Local Revenue		8600-8799	53,552.26	530,637.00	584,189.26	53,553.00	409,581.00	463,134.00	-20.7%
5) TOTAL REVENUES			6,109,863.26	988,326.00	7,098,209.26	6,021,630.00	860,024.00	6,881,654.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,286,184.41	1,021,543.26	5,307,727.67	4,386,374.00	833,569.00	5,219,943.00	-1.7%
2) Instruction - Related Services	2000-2999		455,163.97	40,243.00	495,406.97	439,088.00	31,556.00	470,644.00	-5.0%
3) Pupil Services	3000-3999		134,166.37	112,073.00	246,239.37	117,964.00	107,808.00	225,772.00	-8.3%
4) Ancillary Services	4000-4999		37,888.00	9,665.00	47,553.00	44,680.00	815.00	45,495.00	-4.3%
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		484,630.31	7,732.00	492,362.31	555,274.00	6,392.00	561,666.00	18.9%
8) Plant Services	8000-8999		315,241.29	137,285.00	452,526.29	315,348.00	171,041.00	486,389.00	7.5%
9) Other Outgo	9000-9999	Except 7600-7699	15,000.00	0.00	15,000.00	16,500.00	0.00	16,500.00	10.0%
10) TOTAL EXPENDITURES			5,708,274.35	1,328,541.26	7,036,815.61	5,875,228.00	1,151,181.00	7,026,409.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B10)									
			401,608.91	(340,215.26)	61,393.65	146,402.00	(291,157.00)	(144,755.00)	-335.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	2,861,354.00	0.00	2,861,354.00	74,937.00	0.00	74,937.00	-97.4%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(315,308.00)	315,308.00	0.00	(315,308.00)	315,308.00	0.00	0.0%
4) TOTAL_OTHER FINANCING SOURCES/USES			(3,176,662.00)	315,308.00	(2,861,354.00)	(390,245.00)	315,308.00	(74,937.00)	-97.4%

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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)			(2,775,053.09)	(24,907.26)	(2,799,960.35)	(243,843.00)	24,151.00	(219,692.00)	-92.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	8,451,973.00	241,169.00	8,693,142.00	5,676,919.91	216,261.74	5,893,181.65	-32.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	8,451,973.00	241,169.00	8,693,142.00	5,676,919.91	216,261.74	5,893,181.65	-32.2%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,451,973.00	241,169.00	8,693,142.00	5,676,919.91	216,261.74	5,893,181.65	-32.2%
2) Ending Balance, June 30 (E + F1e)			5,676,919.91	216,261.74	5,893,181.65	5,433,076.91	240,412.74	5,673,489.65	-3.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	6,106.00	6,106.00	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	210,155.74	210,155.74	0.00	240,412.74	240,412.74	14.4%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760				0.00			
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,710,017.00	0.00	1,710,017.00	3,233,299.00	0.00	3,233,299.00	89.1%
2015/16 Basic Aid Supplemental (balan		9780				1,068,391.00		1,068,391.00	
2015/16 Mandated Cost 1X Dollars		9780				362,851.00		362,851.00	
2016/17 Textbook Carryover		9780				128,000.00		128,000.00	
2016/17 Mandated Cost 1X Dollars		9780				150,775.00		150,775.00	
2016/17 Basic Aid Supplemental		9780				1,523,282.00		1,523,282.00	
2015/16 Basic Aid Supplemental (balan		9780	1,068,391.00		1,068,391.00				
2015/16 Mandated Cost 1X Dollars		9780	362,851.00		362,851.00				
2016/17 Textbook Carryover		9780	128,000.00		128,000.00				
2016/17 Mandated Cost 1X Dollars		9780	150,775.00		150,775.00				
e) Unassigned/unappropriated			367,607.48	0.00	367,607.48	355,067.30	0.00	355,067.30	-3.4%
Reserve for Economic Uncertainties		9789							

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Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	3,598,295.43	0.00	3,598,295.43	1,843,710.61	0.00	1,843,710.61	-48.8%

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Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6230	California Clean Energy Jobs Act	116,283.00	71,283.00
6264	Educator Effectiveness (15-16)	22,447.00	113.00
6300	Lottery: Instructional Materials	40,779.00	60,822.00
6500	Special Education	8,409.00	69,113.00
6512	Special Ed: Mental Health Services	3,043.00	3,043.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	0.00	10,776.00
9010	Other Restricted Local	19,194.74	25,262.74
Total, Restricted Balance		210,155.74	240,412.74

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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	189,269.76	189,270.00	0.0%
5) TOTAL, REVENUES			189,269.76	189,270.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	117,505.69	109,645.00	-6.7%
3) Employee Benefits		3000-3999	46,566.40	58,217.00	25.0%
4) Books and Supplies		4000-4999	14,691.00	6,410.00	-56.4%
5) Services and Other Operating Expenditures		5000-5999	6,039.20	5,805.00	-3.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			184,802.29	180,077.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,467.47	9,193.00	105.8%
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)			4,467.47	9,193.00	105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,030.00	67,497.47	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,030.00	67,497.47	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,030.00	67,497.47	7.1%
2) Ending Balance, June 30 (E + F1e)			67,497.47	76,690.47	13.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	67,497.47	76,690.47	13.6%
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	30,198.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	25,329.59		
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	5,566.70		
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			61,094.40		
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)			61,094.40		

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	796.76	797.00	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	188,473.00	188,473.00	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			189,269.76	189,270.00	0.0%
TOTAL, REVENUES			189,269.76	189,270.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	114,173.31	101,108.00	-11.4%
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	3,332.38	8,537.00	156.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			117,505.69	109,645.00	-6.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	51.66	0.00	-100.0%
PERS		3201-3202	12,524.48	17,032.00	36.0%
OASDI/Medicare/Alternative		3301-3302	8,027.87	8,292.00	3.3%
Health and Welfare Benefits		3401-3402	23,442.67	31,320.00	33.6%
Unemployment Insurance		3501-3502	73.09	57.00	-22.0%
Workers' Compensation		3601-3602	2,446.63	1,516.00	-38.0%
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			46,566.40	58,217.00	25.0%
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	9,595.00	6,410.00	-33.2%
Noncapitalized Equipment		4400	5,096.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,691.00	6,410.00	-56.4%

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	140.00	144.00	2.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,500.00	5,500.00	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	242.00	0.00	-100.0%
Communications		5900	157.20	161.00	2.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,039.20	5,805.00	-3.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			184,802.29	180,077.00	-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		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	189,269.76	189,270.00	0.0%
5) TOTAL, REVENUES			189,269.76	189,270.00	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		179,302.29	174,577.00	-2.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,500.00	5,500.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			184,802.29	180,077.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,467.47	9,193.00	105.8%
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)			4,467.47	9,193.00	105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,030.00	67,497.47	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,030.00	67,497.47	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,030.00	67,497.47	7.1%
2) Ending Balance, June 30 (E + F1e)			67,497.47	76,690.47	13.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	67,497.47	76,690.47	13.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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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	27,998.00	27,998.00	0.0%
3) Other State Revenue		8300-8599	1,873.00	1,873.00	0.0%
4) Other Local Revenue		8600-8799	39,058.00	39,058.00	0.0%
5) TOTAL, REVENUES			68,929.00	68,929.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,287.06	24,748.00	6.3%
3) Employee Benefits		3000-3999	8,287.28	5,378.00	-35.1%
4) Books and Supplies		4000-4999	60,710.62	58,704.00	-3.3%
5) Services and Other Operating Expenditures		5000-5999	1,623.87	1,660.00	2.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			93,908.83	90,490.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,979.83)	(21,561.00)	-13.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,766.00	19,766.00	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			19,766.00	19,766.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(5,213.83)	(1,795.00)	-65.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,347.00	2,133.17	-71.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,347.00	2,133.17	-71.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,347.00	2,133.17	-71.0%
2) Ending Balance, June 30 (E + F1e)			2,133.17	338.17	-84.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,133.17	338.17	-84.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(30,768.74)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,062.01		
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			(25,706.73)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,947.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	4,550.57		
6) TOTAL, LIABILITIES			6,498.06		
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)			(32,204.79)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	27,998.00	27,998.00	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			27,998.00	27,998.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,873.00	1,873.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,873.00	1,873.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	39,000.00	39,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	58.00	58.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,058.00	39,058.00	0.0%
TOTAL, REVENUES			68,929.00	68,929.00	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	23,287.06	24,748.00	6.3%
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			23,287.06	24,748.00	6.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,963.00	2,384.00	21.4%
OASDI/Medicare/Alternative		3301-3302	1,889.36	1,897.00	0.4%
Health and Welfare Benefits		3401-3402	3,926.70	741.00	-81.1%
Unemployment Insurance		3501-3502	14.00	14.00	0.0%
Workers' Compensation		3601-3602	494.22	342.00	-30.8%
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			8,287.28	5,378.00	-35.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	926.00	909.00	-1.8%
Noncapitalized Equipment		4400	2,009.62	595.00	-70.4%
Food		4700	57,775.00	57,200.00	-1.0%
TOTAL, BOOKS AND SUPPLIES			60,710.62	58,704.00	-3.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	215.00	220.00	2.3%
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	1,408.87	1,440.00	2.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,623.87	1,660.00	2.2%
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			93,908.83	90,490.00	-3.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	19,766.00	19,766.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,766.00	19,766.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			19,766.00	19,766.00	0.0%

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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	27,998.00	27,998.00	0.0%
3) Other State Revenue		8300-8599	1,873.00	1,873.00	0.0%
4) Other Local Revenue		8600-8799	39,058.00	39,058.00	0.0%
5) TOTAL, REVENUES			68,929.00	68,929.00	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		93,908.83	90,490.00	-3.6%
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			93,908.83	90,490.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(24,979.83)	(21,561.00)	-13.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,766.00	19,766.00	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			19,766.00	19,766.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,213.83)	(1,795.00)	-65.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,347.00	2,133.17	-71.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,347.00	2,133.17	-71.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,347.00	2,133.17	-71.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,133.17	338.17	-84.1%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,133.17	338.17
Total, Restricted Balance		<u>2,133.17</u>	<u>338.17</u>



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,507.00	19,507.00	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	500.00	500.00	0.0%
5) TOTAL, REVENUES			20,007.00	20,007.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,000.00	1,000.00	0.0%
3) Employee Benefits		3000-3999	100.00	250.00	150.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	27,171.00	2,000.00	-92.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,271.00	3,250.00	-88.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(8,264.00)	16,757.00	-302.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,171.00	25,171.00	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			25,171.00	25,171.00	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)			16,907.00	41,928.00	148.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,181.00	67,088.00	33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,181.00	67,088.00	33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,181.00	67,088.00	33.7%
2) Ending Balance, June 30 (E + F1e)			67,088.00	109,016.00	62.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	67,088.00	109,016.00	62.5%
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	24,257.86		
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			24,257.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			24,257.86		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	19,507.00	19,507.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,507.00	19,507.00	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	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	0.0%
TOTAL, REVENUES			20,007.00	20,007.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,000.00	1,000.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,000.00	1,000.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	156.00	New
OASDI/Medicare/Alternative		3301-3302	76.00	78.00	2.6%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	6.00	2.00	-66.7%
Workers' Compensation		3601-3602	18.00	14.00	-22.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			100.00	250.00	150.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,171.00	2,000.00	-92.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,171.00	2,000.00	-92.6%
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	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%
TOTAL, EXPENDITURES			28,271.00	3,250.00	-88.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	25,171.00	25,171.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,171.00	25,171.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,171.00	25,171.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,507.00	19,507.00	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	500.00	500.00	0.0%
5) TOTAL, REVENUES			20,007.00	20,007.00	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		28,271.00	3,250.00	-88.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,271.00	3,250.00	-88.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,264.00)	16,757.00	-302.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,171.00	25,171.00	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			25,171.00	25,171.00	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)			16,907.00	41,928.00	148.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,181.00	67,088.00	33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,181.00	67,088.00	33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,181.00	67,088.00	33.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	67,088.00	109,016.00	62.5%
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	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	3,700.00	3,700.00	0.0%
5) TOTAL, REVENUES			3,700.00	3,700.00	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)			3,700.00	3,700.00	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)			3,700.00	3,700.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	503,383.00	507,083.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			503,383.00	507,083.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			503,383.00	507,083.00	0.7%
2) Ending Balance, June 30 (E + F1e)			507,083.00	510,783.00	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	507,083.00	510,783.00	0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	507,080.22		
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			507,080.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			507,080.22		

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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	3,700.00	3,700.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,700.00	3,700.00	0.0%
TOTAL, REVENUES			3,700.00	3,700.00	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	3,700.00	3,700.00	0.0%
5) TOTAL, REVENUES			3,700.00	3,700.00	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)			3,700.00	3,700.00	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)			3,700.00	3,700.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	503,383.00	507,083.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			503,383.00	507,083.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			503,383.00	507,083.00	0.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	507,083.00	510,783.00	0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<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	5,900.00	5,900.00	0.0%
5) TOTAL, REVENUES			5,900.00	5,900.00	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)			5,900.00	5,900.00	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)			5,900.00	5,900.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	795,627.00	801,527.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			795,627.00	801,527.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			795,627.00	801,527.00	0.7%
2) Ending Balance, June 30 (E + F1e)			801,527.00	807,427.00	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		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	801,527.00	807,427.00	0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	801,471.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			801,471.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			801,471.01		

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

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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	5,900.00	5,900.00	0.0%
5) TOTAL REVENUES			5,900.00	5,900.00	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)			5,900.00	5,900.00	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%



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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,900.00	5,900.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	795,627.00	801,527.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			795,627.00	801,527.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			795,627.00	801,527.00	0.7%
2) Ending Balance, June 30 (E + F1e)			801,527.00	807,427.00	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	801,527.00	807,427.00	0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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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	5,300.81	5,301.00	0.0%
5) TOTAL, REVENUES			5,300.81	5,301.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	153.00	0.00	-100.0%
3) Employee Benefits		3000-3999	18.00	0.00	-100.0%
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	2,572,078.18	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,572,249.18	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,566,948.37)	5,301.00	-100.2%
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%

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,566,948.37)	5,301.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,578,749.00	11,800.63	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,578,749.00	11,800.63	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,578,749.00	11,800.63	-99.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	6,235.42	6,235.42	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,565.21	10,866.21	95.3%
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	62,598.39		
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			62,598.39		
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	27,942.16		
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			27,942.16		
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)			34,656.23		

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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	5,300.81	5,301.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,300.81	5,301.00	0.0%
TOTAL, REVENUES			5,300.81	5,301.00	0.0%

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	153.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			153.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	13.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	4.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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%

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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	2,572,078.18	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,572,078.18	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,572,249.18	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		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%

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

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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	5,300.81	5,301.00	0.0%
5) TOTAL, REVENUES			5,300.81	5,301.00	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		2,572,249.18	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,572,249.18	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,566,948.37)	5,301.00	-100.2%
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)			(2,566,948.37)	5,301.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,578,749.00	11,800.63	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,578,749.00	11,800.63	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,578,749.00	11,800.63	-99.5%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			11,800.63	17,101.63	44.9%
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			6,235.42	6,235.42	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	5,565.21	10,866.21	95.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	6,235.42	6,235.42
Total, Restricted Balance		6,235.42	6,235.42

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	15,380.00	15,380.00	0.0%
5) TOTAL REVENUES			15,380.00	15,380.00	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	225.00	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	1,677.00	1,818.00	8.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,902.00	1,818.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,478.00	13,562.00	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,478.00	13,562.00	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,481.00	96,959.00	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,481.00	96,959.00	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,481.00	96,959.00	16.1%
2) Ending Balance, June 30 (E + F1e)			96,959.00	110,521.00	14.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	96,959.00	110,521.00	14.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	99,462.46		
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			99,462.46		
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)			99,462.46		

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	380.00	380.00	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	15,000.00	15,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,380.00	15,380.00	0.0%
TOTAL, REVENUES			15,380.00	15,380.00	0.0%

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	225.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225.00	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	1,677.00	1,818.00	8.4%
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)			1,677.00	1,818.00	8.4%
TOTAL, EXPENDITURES			1,902.00	1,818.00	-4.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	15,380.00	15,380.00	0.0%
5) TOTAL, REVENUES			15,380.00	15,380.00	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		225.00	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,677.00	1,818.00	8.4%
10) TOTAL, EXPENDITURES			1,902.00	1,818.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,478.00	13,562.00	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,478.00	13,562.00	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,481.00	96,959.00	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,481.00	96,959.00	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,481.00	96,959.00	16.1%
2) Ending Balance, June 30 (E + F1e)			96,959.00	110,521.00	14.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	96,959.00	110,521.00	14.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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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	0.03	1.00	3233.3%
5) TOTAL, REVENUES			0.03	1.00	3233.3%
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)			0.03	1.00	3233.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.03	1.00	3233.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6.00	6.03	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6.00	6.03	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6.00	6.03	0.5%
2) Ending Balance, June 30 (E + F1e)			6.03	7.03	16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6.03	7.03	16.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6.23		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.03	1.00	3233.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.03	1.00	3233.3%
TOTAL, REVENUES			0.03	1.00	3233.3%

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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%

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

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

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

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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	0.03	1.00	3233.3%
5) TOTAL, REVENUES			0.03	1.00	3233.3%
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)			0.03	1.00	3233.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.03	1.00	3233.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6.00	6.03	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6.00	6.03	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6.00	6.03	0.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
7710	State School Facilities Projects	6.03	7.03
Total, Restricted Balance		6.03	7.03

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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	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,235.37	5,000.00	-19.8%
3) Employee Benefits		3000-3999	601.09	1,232.00	105.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	0.0%
6) Capital Outlay		6000-6999	1,634,216.11	210,760.00	-87.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,661,052.57	236,992.00	-85.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,656,052.57)	(231,992.00)	-86.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,816,417.00	30,000.00	-98.9%
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			2,816,417.00	30,000.00	-98.9%

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,160,364.43	(201,992.00)	-117.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,114,197.00	2,274,561.43	104.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,114,197.00	2,274,561.43	104.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,114,197.00	2,274,561.43	104.1%
2) Ending Balance, June 30 (E + F1e)			2,274,561.43	2,072,569.43	-8.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,274,561.43	2,072,569.43	-8.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,320,934.82		
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			2,320,934.82		
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)			2,320,934.82		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.0%

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,235.37	5,000.00	-19.8%
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			6,235.37	5,000.00	-19.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	777.00	New
OASDI/Medicare/Alternative		3301-3302	477.01	383.00	-19.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.11	3.00	-3.5%
Workers' Compensation		3601-3602	120.97	69.00	-43.0%
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			601.09	1,232.00	105.0%
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%

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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	20,000.00	20,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	20,000.00	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	1,592,949.11	188,760.00	-88.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	41,267.00	22,000.00	-46.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,634,216.11	210,760.00	-87.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,661,052.57	236,992.00	-85.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	2,816,417.00	30,000.00	-98.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,816,417.00	30,000.00	-98.9%
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%

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,816,417.00	30,000.00	-98.9%

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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	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	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		1,661,052.57	236,992.00	-85.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,661,052.57	236,992.00	-85.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,656,052.57)	(231,992.00)	-86.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,816,417.00	30,000.00	-98.9%
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			2,816,417.00	30,000.00	-98.9%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,160,364.43	(201,992.00)	-117.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,114,197.00	2,274,561.43	104.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,114,197.00	2,274,561.43	104.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,114,197.00	2,274,561.43	104.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,274,561.43	2,072,569.43	-8.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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<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	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)	36.20	36.20	36.20	36.20	36.20	36.20
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	36.20	36.20	36.20	36.20	36.20	36.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	3.63	3.63	3.63	3.62	3.62	3.62
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	3.63	3.63	3.63	3.62	3.62	3.62
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	39.83	39.83	39.83	39.82	39.82	39.82
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	654.42	654.42	654.42	654.35	654.35	654.35
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)	654.42	654.42	654.42	654.35	654.35	654.35
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)	654.42	654.42	654.42	654.35	654.35	654.35

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
A. BEGINNING CASH			7,962,697.72	8,073,076.77	8,042,756.90	7,616,624.75	7,476,335.34	6,969,907.46	8,295,914.49	8,050,084.09
B. RECEIPTS										
LCFF/Revenue Limit Sources			147,329.63	147,329.63	432,738.19	432,738.19	265,191.56	432,737.45	265,191.56	240,127.09
Principal Apportionment	8010-8019		0.00	0.00	105.99	0.00	0.00	1,472,116.35	9,947.07	33.64
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,059.90
Miscellaneous Funds	8080-8099		21,624.67	65.39	(67,639.60)	(3,540.34)	11,088.12	0.00	14,997.26	0.00
Federal Revenue	8100-8299		68,488.13	2,412.36	(2,126.78)	52,102.96	(100,773.26)	111,260.05	133,525.91	1,022.06
Other State Revenue	8300-8599		10,846.46	9,640.92	29,576.96	56,187.58	17,353.20	18,256.73	41,178.31	17,604.70
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			248,288.89	159,448.30	392,654.76	537,488.39	192,859.62	2,034,370.58	484,840.11	276,847.39
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		23,162.90	25,501.13	379,282.62	371,810.96	385,853.28	394,808.48	377,127.91	381,891.43
Classified Salaries	2000-2999		26,516.17	37,251.90	57,810.73	51,444.28	46,824.18	65,979.71	57,662.76	65,333.61
Employee Benefits	3000-3999		23,691.03	25,900.56	149,592.01	146,602.05	145,535.81	162,426.85	160,816.76	157,097.21
Books and Supplies	4000-4999		29,648.19	54,517.92	102,912.82	22,115.74	19,472.42	6,677.57	4,156.85	10,289.68
Services	5000-5999		34,891.55	46,596.66	129,288.73	85,704.77	101,601.81	78,470.94	110,906.23	96,589.06
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			137,909.84	189,768.17	818,886.91	677,677.80	699,287.50	708,363.55	710,670.51	711,200.99
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
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			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			110,379.05	(30,319.87)	(426,232.15)	(140,189.41)	(506,427.88)	1,326,007.03	(245,830.40)	(434,353.60)
F. ENDING CASH (A + E)			8,073,076.77	8,042,756.90	7,616,624.75	7,476,335.34	6,969,907.46	8,295,914.49	8,050,084.09	7,615,730.49
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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ESTIMATES THROUGH THE MONTH OF	Object	2017-18 Budget					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH	JUNE	7,615,730.49	7,518,923.83	8,293,523.84	7,538,717.50			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019	419,389.55	304,559.69	72,580.46			3,159,913.00	
Property Taxes	8020-8079	154.16	1,067,320.06	33,519.73	113,803.00		2,697,000.00	
Miscellaneous Funds	8080-8099	18,915.10	0.00	0.00	0.00		36,975.00	
Federal Revenue	8100-8299	192,738.82	26.93	757.75	0.00		170,179.00	
Other State Revenue	8300-8599	4,993.05	83,548.52	0.00	0.00		354,453.00	
Other Local Revenue	8600-8799	13,030.62	44,730.81	36,238.15	188,489.56		463,134.00	
Interfund Transfers In	8910-8929						0.00	
All Other Financing Sources	8930-8979	649,281.30	1,500,186.01	143,096.09	282,292.56	0.00	0.00	
TOTAL RECEIPTS							6,881,654.00	
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	374,942.83	393,494.24	487,482.96	36,307.26		3,631,666.00	
Classified Salaries	2000-2999	59,829.55	58,633.94	73,136.96	8,802.21		609,226.00	
Employee Benefits	3000-3999	154,242.31	157,336.47	178,903.85	7,936.09		1,470,081.00	
Books and Supplies	4000-4999	9,219.89	6,828.25	8,641.47	5,306.20		279,787.00	
Services	5000-5999	147,853.38	109,293.10	33,300.19	19,652.58		994,149.00	
Capital Outlay	6000-6599			25,000.00			25,000.00	
Other Outgo	7000-7499			16,500.00			16,500.00	
Interfund Transfers Out	7600-7629			74,937.00			74,937.00	
All Other Financing Uses	7630-7699	746,087.96	725,586.00	897,902.43	78,004.34	0.00	0.00	
TOTAL DISBURSEMENTS							7,101,346.00	
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	9111-9199							
Accounts Receivable	9200-9299							
Due From Other Funds	9310							
Stores	9320							
Prepaid Expenditures	9330							
Other Current Assets	9340							
Deferred Outflows of Resources	9490							
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599							
Due To Other Funds	9610							
Current Loans	9640							
Unearned Revenues	9650							
Deferred Inflows of Resources	9690							
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating								
Suspense Clearing	9910							
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(96,806.66)	774,600.01	(754,806.34)	204,288.22	0.00	(219,692.00)	
F. ENDING CASH (A + E)		7,518,923.83	8,293,523.84	7,538,717.50	7,743,005.72			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							7,743,005.72	

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	3,631,666.00	301	0.00	303	3,631,666.00	305	5,000.00		307	3,626,666.00	309
2000 - Classified Salaries	609,226.00	311	0.00	313	609,226.00	315	6,971.00		317	602,255.00	319
3000 - Employee Benefits	1,470,081.00	321	5,000.00	323	1,465,081.00	325	1,659.00		327	1,463,422.00	329
4000 - Books, Supplies Equip Replace. (6500)	279,787.00	331	0.00	333	279,787.00	335	42,859.00		337	236,928.00	339
5000 - Services . . . & 7300 - Indirect Costs	994,149.00	341	45,000.00	343	949,149.00	345	162,041.00		347	787,108.00	349
TOTAL					6,934,909.00	365			TOTAL	6,716,379.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			4,543,787.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			0.00
14. TOTAL SALARIES AND BENEFITS			4,543,787.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			67.65%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	67.65%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	6,716,379.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	74,937.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					19,766.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					25,171.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					30,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	74,937.00	74,937.00		

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SACS2017 Financial Reporting Software - 2017.1.0
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49-70714-0000000

July 1 Budget
2017-18 Budget
Technical Review Checks

Gravenstein Union Elementary

Sonoma County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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LOCAL CONTROL FUNDING FORMULA	2016-17				2017-18				2018-19				2019-20			
	ADA	Base	Gr Span	Supp	ADA	Base	Gr Span	Supp	ADA	Base	Gr Span	Supp	ADA	Base	Gr Span	Supp
CALCULATE LCF TARGET																
Unduplicated as % of Enrollment																
Grades K-3	38.42	7,183	748	571	38.42	7,301	748	571	38.42	7,419	748	571	38.42	7,537	748	571
Grades 4-6	1.30	7,189	483	525	1.30	7,301	483	525	1.30	7,419	483	525	1.30	7,537	483	525
Grades 7-8	2.11	7,403	497	541	2.11	7,518	497	541	2.11	7,633	497	541	2.11	7,748	497	541
Grades 9-12	6.578	6,578	223	591	6.578	6,722	227	643	6.578	6,869	231	691	6.578	7,016	237	739
Subtract ISS																
ISS Allowance																
TOTAL BASE	39.83	28,723	27,242	22,650	39.83	29,354	27,225	20,804	39.83	30,023	28,440	21,453	39.83	30,692	28,440	21,453
Targeted Instructional Improvement Block Grant				9,509				9,509				9,509				9,509
Home-to-School Transportation				50,000				50,000				50,000				50,000
Small School District Bus Replacement Program				50,000				50,000				50,000				50,000
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET				370,084				396,704				423,324				450,000
ECONOMIC RECOVERY TARGET PAYMENT				370,084				396,704				423,324				450,000
CALCULATE LCF FLOOR				112				374				716				277,200
Current year funded ADA times rate per ADA	12-13	Rate	ADA	ADA	12-13	Rate	ADA	ADA	12-13	Rate	ADA	ADA	12-13	Rate	ADA	ADA
Current year funded ADA times Other (N) per ADA	4,982.29	39.83	198.445	39.83	4,982.29	39.83	198.445	39.83	4,982.29	39.83	198.445	39.83	4,982.29	39.83	198.445	39.83
Necessary Small School Allowance at 12-13 rates	12.59	39.83	501	501	12.59	39.83	501	501	12.59	39.83	501	501	12.59	39.83	501	501
2012-13 Categories				632,302				632,302				632,302				632,302
All LAJ3 Categorical Program Incentive Rate per ADA - cy ADA																
Less Year-base Reduction																
High-Low existing New Charter, Unrated PF Rate - LY ADA																
High-Low existing New Charter, Unrated PF Rate - LY ADA																
LCFF Entitlement before Minimum State Aid provision				39.83				39.83				39.83				39.83
CALCULATE LCF FLOOR IN ENTITLEMENT				39.83				39.83				39.83				39.83
LOCAL CONTROL FUNDING FORMULA TARGET				390,084				396,704				423,324				450,000
Applied Funding Formula: Floor or Target				390,084				396,704				423,324				450,000
Current Year State Aid (per Year, 1st Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 2nd Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 3rd Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 4th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 5th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 6th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 7th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 8th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 9th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 10th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 11th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 12th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 13th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 14th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 15th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 16th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 17th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 18th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 19th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 20th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 21st Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 22nd Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 23rd Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 24th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 25th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 26th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 27th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 28th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 29th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 30th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 31st Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 32nd Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 33rd Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 34th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 35th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 36th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 37th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 38th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 39th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 40th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 41st Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 42nd Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 43rd Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 44th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 45th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 46th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 47th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 48th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 49th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 50th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 51st Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 52nd Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 53rd Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 54th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 55th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 56th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 57th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 58th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 59th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 60th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 61st Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 62nd Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 63rd Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 64th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 65th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 66th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 67th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 68th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 69th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 70th Year)				39,831				39,831				39,831				39,831
Current Year State Aid (per Year, 71st Year)																

Union Elementary (70714) - 2017-18 Gravenstein District LCFF for Budget Adoption

Minimum Proportionality Summary Supplemental			
	2017-18	2018-19	2019-20
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	22,630	20,804	21,451
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	15,792	18,878	20,804
3. Difference [1] less [2]	6,838	1,926	647
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	3,007	1,378	476
<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>	18,799	20,256	21,280
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>	752,940	751,483	750,459
<i>LCFF Phase-In Entitlement</i>	831,248	831,248	831,248
7/8. Percentage to Increase or Improve Services* [5] / [6] <i>(for LCAP entry)</i>	2.50%	2.70%	2.84%
<i>*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</i>			
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP			
	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 18,799	\$ 20,256	\$ 21,280
Current year Minimum Proportionality Percentage (MPP)	2.50%	2.70%	2.84%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Gravenstein Union Elementary (70714) - 2017-18 Gravenstein District LCFF for Budget Adc 6/12/17

	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)	2,697,000	2,697,000	2,697,000	2,697,000
Less In-Lieu transfer	\$ (2,542,271)	\$ (2,542,254)	\$ (2,542,254)	\$ (2,542,254)
Total Local Revenue	\$ 154,729	\$ 154,746	\$ 154,746	\$ 154,746
Statewide 90th percentile rate	---	---	---	---

OTHER LCFF TRANSITION ADJUSTMENTS

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transit Class size penalties are entered on Miscellaneous Adjustments (E-1) and Minimum State Aid Adjustments (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	40	39	39	39
COE Enrollment	A-2 / A-4	7	7	7	7
Total Enrollment		47	46	46	46
District Unduplicated Pupil Count	B-1 / B-3	11	11	11	11
COE Unduplicated Pupil Count	B-2 / B-4	4	4	4	4
Total Unduplicated Pupil Count		15	15	15	15
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage		31.91%	32.61%	32.61%	32.61%
Unduplicated Pupil Percentage (%)		33.58%	35.97%	32.37%	32.61%

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2016-17	2017-18	2018-19	2019-20
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CURRENT YEAR ADA:

Grades TK-3	B-1	28.39	36.20	36.20	36.20	36.20
Grades 4-6	B-2	-	-	-	-	-
Grades 7-8	B-3	-	-	-	-	-
Grades 9-12	B-4	-	-	-	-	-

NPS, NPS-LCI, CDS:

TK-3	E-1	-	-	-	-
4-6	E-2	-	-	-	-
7-8	E-3	-	-	-	-
9-12	E-4	-	-	-	-

COE operated (Community School, Special Ed):

TK-3	E-6 & E-11	0.22	0.22	0.22	0.22
4-6	E-7 & E-12	1.30	1.30	1.30	1.30
7-8	E-8 & E-13	2.11	2.11	2.11	2.11
9-12	E-9 & E-14	-	-	-	-

TOTAL		39.83	39.83	39.83	39.83
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RATIO: District ADA to Enrollment	0.91	0.93	0.93	0.93
RATIO: Combined ADA to Enrollment	0.85	0.87	0.87	0.87

CHARTER ADA ADJUSTMENT

	2016-17	2017-18	2018-19	2019-20	
ADA transfer: Student from District to Charter (cross fiscal year)					
Grades TK-3	A-6	32.74	32.74	32.74	32.74
Grades 4-6	A-7	-	-	-	-
Grades 7-8	A-8	-	-	-	-
Grades 9-12	A-9	-	-	-	-
		32.74	32.74	32.74	32.74

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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Gravenstein Union Elementary (70714) - 2017-18 Gravenstein District LCFF for Budget Adc 6/12/17

	2016-17	2017-18	2018-19	2019-20
ADA transfer: Student from Charter to District (cross fiscal year)				
Grades TK-3	A-11 28.94	28.94	28.94	28.94
Grades 4-6	A-12 -			
Grades 7-8	A-13 -			
Grades 9-12	A-14 -			
	28.94	28.94	28.94	28.94
Difference (if diff. < 0, no adj. to PY ADA)	3.80	3.80	3.80	3.80

LCFF ADA

ADA Guarantee - Prior Year	2016-17	2017-18	2018-19	2019-20
Grades TK-3	30.81	32.40	32.40	32.40
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	30.81	32.40	32.40	32.40
NSS	-	-	-	-
TOTAL	30.81	32.40	32.40	32.40

ADA Guarantee - Current Year	2016-17	2017-18	2018-19	2019-20
Grades TK-3	36.20	36.20	36.20	36.20
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	36.20	36.20	36.20	36.20
NSS	-	-	-	-
TOTAL	36.20	36.20	36.20	36.20

Change in LCFF ADA (excludes NSS ADA)	5.39 Increase	3.80 Increase	3.80 Increase	3.80 Increase
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Funded LCFF ADA	2016-17	2017-18	2018-19	2019-20
Grades TK-3	36.20	36.20	36.20	36.20
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	36.20	36.20	36.20	36.20
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>

Funded NSS ADA	2016-17	2017-18	2018-19	2019-20
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	2016-17	2017-18	2018-19	2019-20
Grades TK-3	0.22	0.22	0.22	0.22
Grades 4-6	1.30	1.30	1.30	1.30
Grades 7-8	2.11	2.11	2.11	2.11
Grades 9-12	-	-	-	-
Subtotal	3.63	3.63	3.63	3.63

Total	2016-17	2017-18	2018-19	2019-20
Grades TK-3	36.42	36.42	36.42	36.42
Grades 4-6	1.30	1.30	1.30	1.30
Grades 7-8	2.11	2.11	2.11	2.11
Grades 9-12	-	-	-	-
Subtotal	39.83	39.83	39.83	39.83

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LCFF Calculator Universal Assumptions
Gravenstein Union Elementary (70714) - 2017-18 Gravenstein District LCFF for Budget Adoption

Summary of Funding				
	2016-17	2017-18	2018-19	2019-20
Target	\$ 390,084	\$ 396,704	\$ 401,652	\$ 409,863
Floor	831,248	831,248	831,248	831,248
Applied Formula: Target or Floor	TARGET	TARGET	TARGET	TARGET
Remaining Need after Gap <i>(informational only)</i>	-	-	-	-
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	158,457	198,071	237,686	277,300
Additional State Aid	282,707	236,473	191,910	144,085
Total Phase-In Entitlement	\$ 831,248	\$ 831,248	\$ 831,248	\$ 831,248

Components of LCFF By Object Code				
	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 632,302	\$ 632,302	\$ 632,302	\$ 632,302
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	44,217	44,200	44,200	44,200
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	2,697,000	2,697,000	2,697,000	2,697,000
8096 - In-Lieu of Property Taxes	(2,542,271)	(2,542,254)	(2,542,254)	(2,542,254)
<i>Property Taxes net of in-lieu</i>	<i>154,729</i>	<i>154,746</i>	<i>154,746</i>	<i>154,746</i>
TOTAL FUNDING	\$ 831,248	\$ 831,248	\$ 831,248	\$ 831,248
<i>Basic Aid Status</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 831,248	\$ 831,248	\$ 831,248	\$ 831,248
8012 - EPA Receipts <i>(for budget & cashflow)</i>	\$ 44,255	\$ 44,200	\$ 44,200	\$ 44,200

LCFF Calculator Universal Assumptions				
Gravenstein Union Elementary (70714) - 2017-18 Gravenstein District LCFF for Budget Adoption				
Summary of Student Population				
	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	11.00	11.00	11.00	11.00
COE Unduplicated Pupil Count	4.00	4.00	4.00	4.00
Total Unduplicated pupil Count	15.00	15.00	15.00	15.00
Rolling %, Supplemental Grant	33.5800%	35.9700%	32.3700%	32.6100%
Rolling %, Concentration Grant	33.5800%	35.9700%	32.3700%	32.6100%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	36.42	36.42	36.42	36.42
Grades 4-6	1.30	1.30	1.30	1.30
Grades 7-8	2.11	2.11	2.11	2.11
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	39.83	39.83	39.83	39.83
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	39.83	39.83	39.83	39.83
ACTUAL ADA (Current Year Only)				
Grades TK-3	36.42	36.42	36.42	36.42
Grades 4-6	1.30	1.30	1.30	1.30
Grades 7-8	2.11	2.11	2.11	2.11
Grades 9-12	-	-	-	-
Total Actual ADA	39.83	39.83	39.83	39.83
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-
Minimum Proportionality Percentage (MPP)				
	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concer \$	20,804 \$	18,799 \$	20,256 \$	21,280
Current year Minimum Proportionality Percentag	2.77%	2.50%	2.70%	2.84%

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	2016-17	2017-18	2018-19	2019-20
CALCULATE LEFF TARGET				
Unduplicated as % of Enrollment	19.13%	19.13%	19.13%	19.13%
Grades K-3	277.37	277.37	277.37	277.37
Grades 4-5	7,189	7,189	7,189	7,189
Grades 6-8	7,403	7,403	7,403	7,403
Grades 9-12	6,978	6,978	6,978	6,978
Subtract ISS				
NSS Allowance				
TOTAL BASE	15,647	15,647	15,647	15,647
Target Instructional Improvement Block Grant				
Target School Transformation				
Small School District Site Replacement Program				
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	15,647	15,647	15,647	15,647
ECONOMIC RECOVERY TARGET PAYMENT				
CALCULATE LEFF FLOOR				
Current year base ADA times base per ADA	12-13 ADA Rate	12-13 ADA Rate	12-13 ADA Rate	12-13 ADA Rate
Current year base ADA times Other RL per ADA	5,136.78	5,136.78	5,136.78	5,136.78
Necessary Small School Allowance at 12-13 rates				
2012-13 Categories				
2012-13 Categorical				
2012-13 Categorical Program Enrollment Rate per ADA * cy ADA	444.85	444.85	444.85	444.85
2012-13 Categorical Enrollment Rate * CR ADA				
Non-Categorical New Charter District Priority * CR ADA				
2012-13 Categorical Enrollment Rate per ADA * cy ADA	\$ 1,605.76	\$ 1,605.76	\$ 1,605.76	\$ 1,605.76
80% of 2012-13 Categorical Enrollment Rate per ADA * cy ADA	1,284.61	1,284.61	1,284.61	1,284.61
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	14,042.39	14,042.39	14,042.39	14,042.39
CALCULATE LEFF FUNDING ENTITLEMENT				
LOCAL CONTROL FUNDING FORMULA TARGET	15,647	15,647	15,647	15,647
Applied Funding Formula Floor or Target	14,042.39	14,042.39	14,042.39	14,042.39
LCFF Need (LCFF Target less LCFF Floor / January)	1,604.61	1,604.61	1,604.61	1,604.61
Current Year Gap Funding	1,604.61	1,604.61	1,604.61	1,604.61
ECONOMIC RECOVERY PAYMENT				
Miscellaneous Adjustments				
LCFF Entitlement before Minimum State Aid provision	15,647	15,647	15,647	15,647
CALCULATE STATE AID	1,604.61	1,604.61	1,604.61	1,604.61
Transition Entitlement				
Local Reserve Financing Limit				
Gross State Aid	1,604.61	1,604.61	1,604.61	1,604.61
CALCULATE MINIMUM STATE AID				
2012-13 RL/Charter Gen. BG adjusted for ADA	N/A	N/A	N/A	N/A
2012-13 NSS Allowance (deficit)	1,604.61	1,604.61	1,604.61	1,604.61
Minimum State Aid Adjustments				
Subtotal State Aid for Historical RL/Charter General BG	1,604.61	1,604.61	1,604.61	1,604.61
Charter Categorical Block Grant adjusted for ADA				
Minimum State Aid Guarantee	1,604.61	1,604.61	1,604.61	1,604.61
CHARTER SCHOOL MINIMUM STATE AID OFFSET (Release 2014-15)				
Local Control Funding Formula Floor plus Funded Gap	14,042.39	14,042.39	14,042.39	14,042.39
Minimum State Aid plus Property Taxes including RDA				
Offset:				
Total Minimum State Aid with Other	14,042.39	14,042.39	14,042.39	14,042.39
TOTAL STATE AID	1,604.61	1,604.61	1,604.61	1,604.61
Additional State Aid (Additional SA)				
LCFF Program Entitlement Before COE Transfer, Choice & Charter Supplemental	17,251.99	17,251.99	17,251.99	17,251.99
LCFF 2012-13 FLOOR YTD	14,042.39	14,042.39	14,042.39	14,042.39
LCFF 2012-13 FLOOR YTD	14,042.39	14,042.39	14,042.39	14,042.39
PER ADA CHANGE (LCFF FLOOR YTD)	5.13678	5.13678	5.13678	5.13678
RATIO AID STATUS (School Districts only)				
LCFF SCHOOLS INCLUDING EXCESS TAXES				
State Aid	1,604.61	1,604.61	1,604.61	1,604.61
Property Taxes Net of In-Lieu	14,042.39	14,042.39	14,042.39	14,042.39
Charter in-Lieu Taxes				
LCFF per COE, Choice, Acsp	15,647	15,647	15,647	15,647

Elementary (6051742) - 2017-18 Gravenstein Elementary LCFF for Budget Adoption

Minimum Proportionality Summary Supplemental		2017-18	2018-19	2019-20
1.	LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	130,935	134,886	138,059
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	180,608	171,180	171,180
3.	Difference [1] less [2]	(49,673)	(36,294)	(33,121)
4.	Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	(21,841)	(25,961)	(24,347)
	<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>	130,935	134,886	138,059
6.	Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>	3,155,815	3,282,019	3,376,897
	<i>LCFF Phase-In Entitlement</i>	3,286,750	3,416,905	3,514,956
7/8.	Percentage to Increase or Improve Services* [5] / [6] <i>(for LCAP entry)</i>	4.15%	4.11%	4.09%
<p><i>*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</i></p>				
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP				
		2017-18	2018-19	2019-20
	Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 130,935	\$ 134,886	\$ 138,059
	Current year Minimum Proportionality Percentage (MPP)	4.15%	4.11%	4.09%

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Charter School Data Elements required to calculate the LCFF
Gravenstein Elementary (6051742) - 2017-18 Graven

6/12/17

	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	1,642,325	1,642,218	1,642,218	1,642,218
Statewide 90th percentile rate	---	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

Charter School:	2016-17	2017-18	2018-19	2019-20
Enrollment	440	440	440	440
Unduplicated Pupil Count	89	89	89	89
	<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	20.23%	20.23%	20.23%	20.23%
Unduplicated Pupil Percentage (%)	19.13%	20.06%	20.23%	20.23%

Concentration Grant Funding Limitation: District of Physical Location

Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Percentage (%)	33.58%	35.97%	32.37%	32.61%
Unduplicated Pupil Percentage: Supplemental Grant	19.13%	20.06%	20.23%	20.23%
Unduplicated Pupil Percentage: Concentration Grant	19.13%	20.06%	20.23%	20.23%

AVERAGE DAILY ATTENDANCE (ADA)

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

	2016-17	2017-18	2018-19	2019-20
Grades TK-3	277.37	277.37	277.37	277.37
Grades 4-6	145.39	145.32	145.32	145.32
Grades 7-8	-			
Grades 9-12	-			
SUBTOTAL ADA	422.76	422.69	422.69	422.69
RATIO: ADA to Enrollment	0.96	0.96	0.96	0.96

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LCFF Calculator Universal Assumptions
 Gravenstein Elementary (6051742) - 2017-18 Gravenstein Elementary LCFF for Budget Adoption

Summary of Funding				
	2016-17	2017-18	2018-19	2019-20
Target	\$ 3,337,220	\$ 3,394,511	\$ 3,468,709	\$ 3,550,290
Floor	3,038,116	3,202,183	3,286,750	3,416,905
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	134,507	107,761	51,804	35,334
Current Year Gap Funding	164,597	84,567	130,155	98,051
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 3,202,713	\$ 3,286,750	\$ 3,416,905	\$ 3,514,956

Components of LCFF By Object Code				
	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 1,031,090	\$ 1,129,942	\$ 1,281,811	\$ 1,379,862
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	529,298	514,589	492,877	492,877
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	1,642,325	1,642,218	1,642,218	1,642,218
<i>Property Taxes net of in-lieu</i>	-	-	-	-
TOTAL FUNDING	\$ 3,202,713	\$ 3,286,750	\$ 3,416,905	\$ 3,514,956
<i>Basic Aid Status</i>	\$-	\$-	\$-	\$-
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 3,202,713	\$ 3,286,750	\$ 3,416,905	\$ 3,514,956
8012 - EPA Receipts (for budget & cashflow)	\$ 534,960	\$ 514,589	\$ 492,877	\$ 492,877

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LCFF Calculator Universal Assumptions				
Gravenstein Elementary (6051742) - 2017-18 Gravenstein Elementary LCFF for Budget Adoption				
Summary of Student Population				
	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	89.00	89.00	89.00	89.00
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated pupil Count	89.00	89.00	89.00	89.00
Rolling %, Supplemental Grant	19.1300%	20.0600%	20.2300%	20.2300%
Rolling %, Concentration Grant	19.1300%	20.0600%	20.2300%	20.2300%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	277.37	277.37	277.37	277.37
Grades 4-6	145.39	145.32	145.32	145.32
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	422.76	422.69	422.69	422.69
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	422.76	422.69	422.69	422.69
ACTUAL ADA (Current Year Only)				
Grades TK-3	277.37	277.37	277.37	277.37
Grades 4-6	145.39	145.32	145.32	145.32
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	422.76	422.69	422.69	422.69
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-
Minimum Proportionality Percentage (MPP)				
	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concer \$	122,977 \$	130,935 \$	134,886 \$	138,059
Current year Minimum Proportionality Percentag	3.99%	4.15%	4.11%	4.09%

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	2017-18	2018-19	2019-20
LOCAL CONTROL FUNDING FORMULA			
CALCULATE LCFF TARGET			
Unduplicated as % of Enrollment	1.560%	1.550%	2.350%
Grades K-3	74.71	74.71	74.71
Grades 4-5	7,518	7,518	7,518
Grades 6-8	7,518	7,518	7,518
Grades 9-12	8,712	8,899	9,108
Subtract NCS	-	-	-
NCS Allowance	-	-	-
TOTAL BASE	231.66	231.66	231.66
Targeted Instructional Improvement Block Grant			
Home-to-School Transportation			
Small School District Bus Replacement Program			
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	1,787,316	1,824,382	1,865,952
ECONOMIC RECOVERY TARGET PAYMENT			
CALCULATE LCFF FLOOR			
Current year Funded ADA times Base per ADA	17-18 ADA	18-19 ADA	19-20 ADA
Current year Funded ADA times Other RL per ADA	5,297.80	5,297.80	5,297.80
Necessary Small School Allowance at 12-13 rates			
2012-13 Categorical			
Hour Adjustments			
2012-13 Categorical Program Enrollment Rate per ADA * cv ADA	441.79	441.79	441.79
Less 1st State Reduction			
Non-0th certified New Charter District PY rate * cv ADA			
Beginning in 2014-15, prior year LCFF gap funding per ADA * cv ADA			
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	1,700,934	1,736,237	1,795,506
CALCULATE LCFF PHASE-IN ENTITLEMENT			
LOCAL CONTROL FUNDING FORMULA TARGET	1,787,316	1,824,382	1,865,952
LOCAL CONTROL FUNDING FORMULA FLOOR	1,700,934	1,736,237	1,795,506
Applied Funding Formula: Floor or Target	FLOOR	FLOOR	FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)	86,382	88,265	67,046
Current Year Gap Funding	37,982	60,990	49,286
ECONOMIC RECOVERY PAYMENT			
Need Income Adjustments			
LCFF Entitlement Before Minimum State Aid Provision	1,748,916	1,795,907	1,845,192
CALCULATE STATE AID			
Transition Entitlement	1,738,916	1,795,907	1,845,192
Local Revenue (including RDA)	(900,036)	(900,036)	(900,036)
Gross State Aid	838,880	895,971	945,156
CALCULATE MINIMUM STATE AID			
2012-13 RL/Charter Gen BG adjusted for ADA	N/A	N/A	N/A
2012-13 NCS Allowance (defunded)	1,227,289	1,227,289	1,227,289
Minimum State Aid Adjustments			
Less Current Year Property Taxes (in lieu)	(900,036)	(900,036)	(900,036)
Statewide Property Tax/Charter General BG	327,253	327,253	327,253
Categorical Funding from 2012-13			
Charter Categorical Block Grant adjusted for ADA	102,345	102,345	102,345
Minimum State Aid Guarantee	429,598	429,598	429,598
CHARTER SCHOOL MINIMUM STATE AID OFFSET (fiscal year 2014-15)			
Local Control Funding Formula Floor plus Funded Gap	1,738,916	1,795,907	1,845,192
Minimum State Aid plus Property Taxes including RDA	1,329,634	1,329,634	1,329,634
Offset			
Minimum State Aid Prior to Offset	429,598	429,598	429,598
Total Minimum State Aid with Offset	429,598	429,598	429,598
TOTAL STATE AID	838,880	895,871	945,156
Additional State Aid (Additional SA)			
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	1,748,916	1,795,907	1,845,192
CHANGE OVER PRIOR YEAR	37,983	60,991	49,284
LCFF Entitlement PER ADA	7,506	7,770	7,962
PER ADA CHANGE OVER PRIOR YEAR	164	264	212
BASIC AID STATUS (school district only)			
LCFF SOURCES INCLUDING EXCESS TAXES			
State Aid	2017-18	2018-19	2019-20
Property Taxes net of (in lieu)	838,880	895,971	945,156
Charter in-Lieu Taxes	90	90	90
LCFF Pre COE Choice, Supp	37,983	60,991	49,284
Increase	173%	727%	348%
Decrease	0.01%	0.00%	0.00%
Total	977,953	957,052	994,530

West Middle (6051759) - 2017-18 Hillcrest Middle LCFF for Budget Adoption

		Summ		
		2017-18	2018-19	2019-20
1.	LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	61,908	61,619	63,064
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	72,859	72,859	72,859
3.	Difference [1] less [2]	(10,951)	(11,240)	(9,795)
4.	Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	(4,815)	(8,040)	(7,200)
	<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>	61,908	61,619	63,064
6.	Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>	1,677,008	1,738,288	1,786,128
	<i>LCFF Phase-In Entitlement</i>	1,738,916	1,799,907	1,849,192
7/8.	Percentage to Increase or Improve Services* [5] / [6] <i>(for LCAP entry)</i>	3.69%	3.54%	3.53%
<p><i>*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</i></p>				
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP				
		2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year		\$ 61,908	\$ 61,619	\$ 63,064
Current year Minimum Proportionality Percentage (MPP)		3.69%	3.54%	3.53%

Charter School Data Elements required to calculate the L
Hillcrest Middle (6051759) - 2017-18 Hillcrest Middle

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	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-6 899,946	900,036	900,036	900,036
Statewide 90th percentile rate	---	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

Charter School:	2016-17	2017-18	2018-19	2019-20
Enrollment	A-1, A-2, A-3 246	246	246	246
Unduplicated Pupil Count	B-1, B-2, B-3 43	43	43	43
	<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	17.48%	17.48%	17.48%	17.48%
Unduplicated Pupil Percentage (%)	17.54%	17.94%	17.48%	17.48%

Concentration Grant Funding Limitation: District of Physical Location

Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Percentage (%)	D-3 / H-3 33.58%	35.97%	32.37%	32.61%
Unduplicated Pupil Percentage: Supplemental Grant	17.54%	17.94%	17.48%	17.48%
Unduplicated Pupil Percentage: Concentration Grant	17.54%	17.94%	17.48%	17.48%

AVERAGE DAILY ATTENDANCE (ADA)

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

	2016-17	2017-18	2018-19	2019-20
Grades TK-3	B-1 -	-	-	-
Grades 4-6	B-2 74.71	74.71	74.71	74.71
Grades 7-8	B-3 156.95	156.95	156.95	156.95
Grades 9-12	B-4 -	-	-	-
SUBTOTAL ADA	231.66	231.66	231.66	231.66
RATIO: ADA to Enrollment	0.94	0.94	0.94	0.94

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or Universal Assumptions
Hillcrest Middle 18 Hillcrest Middle LCFF for Budget Adoption

Summary of Funding				
	2016-17	2017-18	2018-19	2019-20
Target	\$ 1,758,591	\$ 1,787,316	\$ 1,824,182	\$ 1,866,952
Floor	1,630,377	1,700,934	1,738,917	1,799,906
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR
<i>Remaining Need after Gap (informational only)</i>	57,658	48,400	24,275	17,760
Current Year Gap Funding	70,556	37,982	60,990	49,286
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 1,700,933	\$ 1,738,916	\$ 1,799,907	\$ 1,849,192

Summary of LCFF By Object Code				
	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 489,256	\$ 548,013	\$ 621,276	\$ 670,561
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	311,731	290,867	278,595	278,595
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	899,946	900,036	900,036	900,036
<i>Property Taxes net of in-lieu</i>	-	-	-	-
TOTAL FUNDING	\$ 1,700,933	\$ 1,738,916	\$ 1,799,907	\$ 1,849,192
<i>Basid Aid Status</i>	\$ -	\$ -	\$ -	\$ -
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 1,700,933	\$ 1,738,916	\$ 1,799,907	\$ 1,849,192
<i>8012 - EPA Receipts (for budget & cashflow)</i>	\$ 311,395	\$ 290,867	\$ 278,595	\$ 278,595

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or Universal Assumptions				
Hillcrest Middle 18 Hillcrest Middle LCFF for Budget Adoption				
of Student Population				
	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	43.00	43.00	43.00	43.00
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated pupil Count	43.00	43.00	43.00	43.00
Rolling %, Supplemental Grant	17.5400%	17.9400%	17.4800%	17.4800%
Rolling %, Concentration Grant	17.5400%	17.9400%	17.4800%	17.4800%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-
Grades 4-6	74.71	74.71	74.71	74.71
Grades 7-8	156.95	156.95	156.95	156.95
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	231.66	231.66	231.66	231.66
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	231.66	231.66	231.66	231.66
ACTUAL ADA (Current Year Only)				
Grades TK-3	-	-	-	-
Grades 4-6	74.71	74.71	74.71	74.71
Grades 7-8	156.95	156.95	156.95	156.95
Grades 9-12	-	-	-	-
Total Actual ADA	231.66	231.66	231.66	231.66
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-
Proportionality Percentage (MPP)				
	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concen \$	59,600 \$	61,908 \$	61,619 \$	63,064
Current year Minimum Proportionality Percentag	3.63%	3.69%	3.54%	3.53%

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