

Sausalito Marin City School District
Proposed Budget for Adoption
2017-2018

Board Meeting – June 20, 2017

Sausalito Marin City School District
Proposed Budget for Adoption
2017-2018

Certification Pages

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SAUSALITO MARIN CITY SCHOOL DISTRICT 2017-2018 Budget Adoption General Fund

The following Budget Assumptions are based on the Governor's May Revise and the Marin Common Message.

REVENUES: 2017-2018

1. Revenue Limit Sources: LCFF/Property Taxes = \$ 4,333,346

- Property taxes estimated at 5.38% growth

2. Federal Revenue - \$332,465

- No carryover anticipated
- Title I, Title II, Title III assumes no change.

3. State Revenue - \$180,727

- Mandated Costs Block Grant, Lottery, After School Education and Safety (ASES)
- No one-time funds budgeted

4. Local Revenues - \$560,004

- Special Education AB 602 revenue
- Leases, Rentals and Fees
- Pre-K to 3 Grant sunsets June30, 2017. Carryover in this program will be allocated to the contracted Parent Liaison position and the Parent Ambassadors (only in 2017-2018)
- No donations budgeted (budgeted as received)

EXPENDITURES: 2017-2018

1. Salaries & Benefits - \$3,862,002

- Certificated salaries include the following staff:
 - ✓ 9.0 FTE Classroom Teachers (Includes 1.0 FTE for Middle School Science and 1.0 FTE for Middle School Math)
 - ✓ 0.20 FTE Art Teacher
 - ✓ 0.20 FTE Music Teacher
 - ✓ 2.0 FTE Certificated School Leadership Team:
 - 1.0 FTE Superintendent
 - 1.0 FTE Principal
 - ✓ 5.4 FTE Certificated Special Education Staff:
 - 1.0 FTE Psychologist
 - 1.0 FTE Speech Teacher
 - 2.0 FTE RSP Teachers
 - 1.0 SDC Teacher
 - 0.40 FTE Director of Special Education
 - 1.0 FTE Counselor
- Classified salaries include the following staff:
 - ✓ 1.0 FTE School Secretary
 - ✓ 1.0 FTE Student Intervention Facilitator
 - ✓ 2.0 Custodial/Grounds Staff
 - ✓ 3 Full Day Special Education Paraprofessionals
 - ✓ 2 Part Day Regular Education Paraprofessionals
 - ✓ 1 Full Day Bilingual Paraprofessional
 - ✓ 2 Part Day Student Supervisors
 - ✓ 1.0 FTE Administrative Assistant

- ✓ 1.0 FTE Director of Facilities
- ✓ 1.0 FTE Business Office Position (Vacant)

- Statutory benefits (employer costs):
 - ✓ STRS rate 14.43%
 - ✓ Social Security rate 6.2%
 - ✓ Medicare rate 1.45%
 - ✓ SUI rate .05 % per EDD
 - ✓ PERS rate 15.531% per CDE
 - ✓ Worker's Compensation rate 1.782%

2. Other: Books/Supplies - \$123,917

- Instructional Materials for regular classroom needs and for the development of the Freedom School model
- Textbooks
- Supplies for district and school site offices
- Maintenance and custodial supplies
- Software

3. Operating Expenses - \$1,164,179

- Marin County Office of Education support/contracts (Aries, CalPads, Technology, QSS, Payroll, Accounts Payable)
- Increase in utilities (2%)
- Decrease of anticipated legal fees
- Funds allocated toward professional development for certificated and classified staff
- Math Intervention contract with the Tamalpais Union High School District
- MAPS and other assessment tools
- Social emotional training for staff (Toolbox Capturing Kids Hearts, other to be determined)
- Maintenance repairs and service contracts

4. Other Outgo - \$330,579

- Food Service – Supplemental/Concentration contribution to feed all students
- Debt Service payments

5. Contribution to Restricted Programs - \$1,496,627

- Special Education district program
- Special Education excess costs for County programs
- Special Education transportation
- Routine Restricted Maintenance Program

6. Deficit Spending Total - \$507,700

7. Fund Balance - \$800,406

- *Resticted* **\$184,945**
- *Econimc Reserve 5%* **\$304,246**
- *Unassinged Balance* **\$311,216**
- \$800,406**

- *Fund 17 Unassigned Balance* **\$173,000**

SAUSALITO MARIN CITY SCHOOL DISTRICT

Cafeteria Fund 13

Proposed Budget for Adoption

2017-2018

Board Meeting: June 30, 2017

Line	<u>Revenue</u>	Adopted Budget	
1	Federal Revenue	\$	65,035
2	State Revenue	\$	4,550
3	Local Revenue	\$	631
4	General Fund Contribution	\$	77,834
5	Total Revenue	\$	148,050
	<u>Expenses</u>		
6	Classified Salaries	\$	39,400
7	Employee Benefits	\$	10,050
8	Food and Supplies	\$	66,500
9	Operating Expense	\$	32,100
10	Total Expenses	\$	148,050
11	Beginning Fund Balance	\$	40
12	Ending Fund Balance	\$	40

SAUSALITO MARIN CITY SCHOOL DISTRICT

Deferred Maintenance Fund 14

Proposed Budget for Adoption

2017-2018

Board Meeting: June 30, 2017

Line	<u>Revenue</u>		Adopted Budget
1	LCFF Sources		\$ 25,000
2	Interest		\$ 1,500
3		Total Revenue	\$ 26,500
	<u>Expenses</u>		
4	Repairs		\$ 26,500
5		Total Expenses	\$ 26,500
6	Beginning Fund Balance		\$ 10,966
7	Ending Fund Balance		\$ 10,966

SAUSALITO MARIN CITY SCHOOL DISTRICT
All Other Funds
Proposed Budget for Adoption
2017-2018

Board Meeting: June 30, 2017

Line

<u>Special Reserve Fund 17 - Other than Capital Outlay</u>		Adopted Budget
1	Beginning Fund Balance	\$ 173,190
2	Revenue	\$ -
3	Expenses	\$ -
4	Ending Fund Balance	\$ 173,190

<u>School Facilities Fund 35</u>		Adopted Budget
5	Beginning Fund Balance	\$ 359,965
6	Revenue	\$ -
7	Interest	\$ 2,000
8	Expenses	\$ -
9	Ending Fund Balance	\$ 359,965

<u>Special Reserve Fund 40 for Capital Outlay</u>		Adopted Budget
10	Beginning Fund Balance	\$ 1,397,041
11	Revenue	\$ -
12	Interest	\$ 30
13	Expenses:	
14	Operating Expense (None will be Corrected at 1st Interim)	\$ 148,000
15	Capital Lease Payment for Energy Efficiency Project 2002	\$ 55,767
16	Certificate of Participation (CAP) - Principal	\$ 95,000
17	Certificate of Participation (CAP) - Interest	\$ 101,978
18	Ending Fund Balance	\$ 1,249,071

Other Funds:

- 19 Fund 51 Bond Interest & Redemption: Used for the Repayment of District Bonds
20 Fund 56 Debt Service (Ending Balance 6/30/17 - \$863,636):
21 Fund 78 Pass Through Revenues: Used to Pass through Funds Recede at the Cou
22 for Willow Creek Academy.

The Following Funds are Open but not in Use:

		Ending Balance June 30, 2017
23	Bond Fund 21	\$ 247
24	Bond Fund 22	\$ 127
25	Capital Projects Fund 49	\$ 22
26	Debt Service Fund 49	\$ 25

SAUSALITO MARIN CITY SCHOOL DISTRICT
Third Interim Report 16-17/Proposed Budget for Adoption 17-18
Multi Year Projections (MYP)
Board Meeting: June 30, 2017

Line	REVENUE	2016/17			2017/18 MYP Year 1			2018/19 MYP Year 2			2019-20 MYP Year 3			Line
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
1	LCFF Sources (State Aids, EPA, & Property Taxes)	\$ 6,683,914	\$ -	\$ 6,683,914	6,988,773	-	6,988,773	7,275,390	-	7,275,390	7,575,622	-	7,575,622	1
2	Charter School In-Lieu to Willow Creek Academy	\$ (2,725,282)	\$ -	\$ (2,725,282)	(2,914,204)	-	(2,914,204)	(2,971,488)	-	(2,971,488)	(3,076,624)	-	(3,076,624)	2
3	Transfer Out to Deferred Maintenance	\$ (16,750)	\$ -	\$ (16,750)	-	-	(25,000)	(25,000)	-	(25,000)	(25,000)	-	(25,000)	3
4	Basic Aid Supplemental Funding	\$ 454,457	\$ -	\$ 454,457	454,457	-	454,457	454,457	-	454,457	454,457	-	454,457	4
5	Federal Revenues	\$ -	\$ 347,279	\$ 347,279	-	332,465	332,465	-	310,402	310,402	-	310,402	310,402	5
6	State Revenues - Other	\$ 61,840	\$ 157,363	\$ 219,203	36,861	143,866	180,727	37,076	146,809	183,885	37,316	150,094	187,410	6
7	Local Revenues	\$ 264,202	\$ 352,957	\$ 617,159	218,502	341,502	560,004	218,560	260,277	478,837	218,623	260,277	478,900	7
8	Estimated WCA Payment for Basic Aid Negative per MOU*	\$ 118,290	\$ -	\$ 118,290	-	-	-	-	-	-	-	-	-	8
9	TOTAL PROJECTED REVENUE	\$ 4,840,671	\$ 857,600	\$ 5,698,270	4,759,389	817,833	5,577,222	4,988,995	717,488	5,706,483	5,184,394	720,773	5,905,167	9
10	EXPENSES													10
11	Certificated Salaries	\$ 1,204,166	\$ 508,987	\$ 1,713,153	1,325,981	503,415	1,829,396	1,199,978	475,118	1,675,096	1,223,383	484,575	1,707,957	11
12	Classified Salaries	\$ 454,920	\$ 456,403	\$ 911,323	476,939	533,339	1,010,278	557,458	462,916	1,020,374	562,275	467,538	1,029,814	12
13	Employee Benefits	\$ 588,916	\$ 306,587	\$ 895,503	647,480	374,848	1,022,328	655,691	354,705	1,010,397	700,345	378,804	1,079,149	13
14	Books and Supplies	\$ 87,349	\$ 39,524	\$ 126,873	97,120	26,797	123,917	93,316	25,840	119,156	94,019	25,905	119,924	14
15	Services, Other Operating Expenses	\$ 1,192,998	\$ 331,670	\$ 1,524,668	809,671	354,508	1,164,179	866,734	310,537	1,177,271	889,373	298,151	1,187,524	15
16	Capital Outlay	\$ 6,129	\$ -	\$ 6,129	-	-	-	-	-	-	-	-	-	16
17	Other Outgo	\$ -	\$ 496,040	\$ 496,040	-	586,929	586,929	-	588,062	588,062	-	589,207	589,207	17
18	Pass-through - WCA Portion of Excess Prop Taxes & Basic Aid (Negative) Calc.	\$ 248,013	\$ -	\$ 248,013	17,315	-	17,315	69,395	-	69,395	-	-	-	18
19	Direct Support/Indirect Costs	\$ -	\$ -	\$ -	(19,555)	-	-	(19,555)	-	-	(19,555)	-	-	19
20	Indirect Costs	\$ (9,014)	\$ 9,014	\$ -	-	-	-	-	-	-	-	-	-	20
21	TOTAL EXPENDITURES	\$ 3,773,477	\$ 2,148,224	\$ 5,921,702	3,354,951	2,399,391	5,754,342	3,423,019	2,236,734	5,659,752	3,449,840	2,263,734	5,713,574	21
22	REVENUE LESS EXPENSES	\$ 1,067,194	\$ (1,290,624)	\$ (223,433)	1,404,438	(1,581,559)	(177,121)	1,565,976	(1,519,247)	46,730	1,734,554	(1,542,962)	191,592	22
23	OTHER FINANCING SOURCES													23
24	Contributions to Restricted Programs	\$ (1,329,135)	\$ 1,329,135	\$ -	(1,496,627)	1,496,627	-	(1,510,291)	1,510,291	-	(1,555,474)	1,555,474	-	24
25	Transfers Out to Other Funds	\$ (326,156)	\$ -	\$ (326,156)	(330,579)	-	(330,579)	(274,812)	-	(274,812)	(274,812)	-	(274,812)	25
26	TOTAL OTHER SOURCES/USES	\$ (1,655,291)	\$ 1,329,135	\$ (326,156)	(1,827,206)	1,496,627	(330,579)	(1,785,103)	1,510,291	(274,812)	(1,830,286)	1,555,474	(274,812)	26
27	NET INCREASE/DECREASE	\$ (588,097)	\$ 38,511	\$ (549,589)	(422,768)	(84,932)	(507,700)	(219,127)	(8,956)	(228,082)	(95,733)	12,513	(83,220)	27
28	FUND BALANCE, RESERVES													28
29	Beginning Fund Balance	\$ 1,659,577	\$ 231,369	\$ 1,890,945	1,038,230	269,877	1,308,106	615,462	184,945	800,406	396,335	175,989	572,324	29
30	Audit Adjustments	\$ (33,250)	\$ -	\$ (33,250)	-	-	-	-	-	-	-	-	-	30
31	TOTAL BEGINNING FUND BALANCE	\$ 1,626,327	\$ 231,369	\$ 1,857,695	1,038,230	269,877	1,308,106	615,462	184,945	800,406	396,335	175,989	572,324	31
32	TOTAL ENDING FUND BALANCE	\$ 1,038,230	\$ 269,877	\$ 1,308,106	615,462	184,945	800,406	396,335	175,989	572,324	300,602	188,501	489,104	32
33	COMPONENTS OF FUND BALANCE													33
34	Restricted	\$ -	\$ 269,877	\$ 269,877	\$ -	184,945	184,945	\$ -	175,989	175,989	\$ -	188,501	188,501	34
35	Revolving Cash	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	-	35
36	STRS On-Behalf Reserve	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	-	36
37	Reserve for Economic Uncertainty - 5%	\$ 312,393	\$ -	\$ 312,393	304,246	-	304,246	296,728	-	296,728	299,419	-	299,419	37
38	Fund 01 Unassigned Amount	\$ 725,837	\$ -	\$ 725,837	\$ 311,216	\$ -	\$ 311,216	\$ 99,607	\$ -	\$ 99,607	\$ 1,183	\$ -	\$ 1,183	38
39	Fund 17 Unassigned Amount	\$ 173,000	\$ -	\$ 173,000	\$ 173,000	\$ -	\$ 173,000	\$ 173,000	\$ -	\$ 173,000	\$ 173,000	\$ -	\$ 173,000	39
40	TOTAL UNDESIGNATED/UNASSIGNED AMOUNT	\$ 898,837	\$ -	\$ 898,837	\$ 484,216	\$ -	\$ 484,216	\$ 272,607	\$ -	\$ 272,607	\$ 174,183	\$ -	\$ 174,183	40
41	Economic Reserve 5% Plus Unassigned Reserve % Fund 01 & 17 Combined													41
42														42
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The District is currently in discussions with the Willow Creek Academy regarding the MOU language that prescribes that the parties share the negative excess cost. A final number has not been reached yet, and both parties are carefully reviewing the MOU language in order to reach a reasonable outcome. Although the estimates have not been finalized, the fiscal impact and subsequent budgetary projections are included in the Second Interim Multi-Year Projection per direction by the District's Board of Trustees. For 2017-2018 and beyond, the District and the Willow Creek Academy have agreed to meet and discuss the MOU and fiscal implications of the existing agreement.

SAUSALITO MARIN CITY SCHOOL DISTRICT

Proposed Budget for Adoption 17-18

2016-2017 VS 2017-2018

Board Meeting: June 20, 2017

	2016/17		
	Unrestricted	Restricted	Combined
REVENUE			
LCFF Sources (State Aide, EPA, & Property Taxes)	\$ 6,683,914	\$ -	\$ 6,683,914
Charter School In-Lieu to Willow Creek Academy	\$ (2,725,282)	\$ -	\$ (2,725,282)
Transfer Out to Deferred Maintenance	\$ (16,750)	\$ -	\$ (16,750)
Basic Aid Supplemental Funding	\$ 454,457	\$ -	\$ 454,457
Federal Revenues	\$ -	\$ 347,279	\$ 347,279
State Revenues - Other	\$ 61,840	\$ 157,363	\$ 219,203
Local Revenues	\$ 264,202	\$ 352,957	\$ 617,159
Estimated WCA Payment for Basic Aid Negative per MOU*	\$ 118,290	\$ -	\$ 118,290
TOTAL PROJECTED REVENUE	\$ 4,840,671	\$ 857,600	\$ 5,698,270
EXPENSES			
Certificated Salaries	\$ 1,204,166	\$ 508,987	\$ 1,713,153
Classified Salaries	\$ 454,920	\$ 456,403	\$ 911,323
Employee Benefits	\$ 588,916	\$ 306,587	\$ 895,503
Books and Supplies	\$ 87,349	\$ 39,524	\$ 126,873
Services, Other Operating Expenses	\$ 1,192,998	\$ 331,670	\$ 1,524,668
Capital Outlay	\$ 6,129	\$ -	\$ 6,129
Other Outgo	\$ -	\$ 496,040	\$ 496,040
Pass-through - WCA Portion of Excess Prop Taxes & Basic Aid (Negative) Calc.	\$ 248,013	\$ -	\$ 248,013
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Indirect Costs	\$ (9,014)	\$ 9,014	\$ -
TOTAL EXPENDITURES	\$ 3,773,477	\$ 2,148,224	\$ 5,921,702
REVENUE LESS EXPENSES	\$ 1,067,194	\$ (1,290,624)	\$ (223,433)
OTHER FINANCING SOURCES			
Contributions to Restricted Programs	\$ (1,329,135)	\$ 1,329,135	\$ -
Transfers Out to Other Funds	\$ (326,156)	\$ -	\$ (326,156)
TOTAL OTHER SOURCES/USES	\$ (1,655,291)	\$ 1,329,135	\$ (326,156)
NET INCREASE/DECREASE	\$ (588,097)	\$ 38,511	\$ (549,589)
FUND BALANCE, RESERVES			
Beginning Fund Balance	\$ 1,659,577	\$ 231,369	\$ 1,890,945
Audit Adjustments	\$ (33,250)	\$ -	\$ (33,250)
TOTAL BEGINNING FUND BALANCE	\$ 1,626,327	\$ 231,369	\$ 1,857,695
TOTAL ENDING FUND BALANCE	\$ 1,038,230	\$ 269,877	\$ 1,308,106
COMPONENTS OF FUND BALANCE			
Restricted	\$ -	\$ 269,877	\$ 269,877
Revolving Cash	\$ -	\$ -	\$ -
STRS On-Behalf Reserve	\$ -	\$ -	\$ -
Reserve for Economic Uncertainty - 5%	\$ 312,393	\$ -	\$ 312,393
Fund 01 Unassigned Amount	\$ 725,837	\$ -	\$ 725,837
Fund 17 Unassigned Amount	\$ 173,000	\$ -	\$ 173,000
TOTAL UNDESIGNATED/UNASSIGNED AMOUNT	\$ 898,837	\$ -	\$ 898,837

Economic Reserve 5% Plus Unassigned Reserve % Fund 01 & 17 Combined 19.39%

	2017/18			Difference
	Unrestricted	MYP Year 1 Restricted	Combined	
1	6,988,773	-	6,988,773	304,859
2	(2,914,204)	-	(2,914,204)	(188,922)
3	(25,000)	-	(25,000)	(8,250)
4	454,457	-	454,457	(14,814)
5	-	332,465	332,465	(38,476)
6	36,861	143,866	180,727	(57,155)
7	218,502	341,502	560,004	(118,290)
8	4,759,389	817,833	5,577,222	(121,048)
9	1,325,981	503,415	1,829,396	116,243
10	476,939	533,339	1,010,278	98,955
11	618,661	374,848	993,509	98,006
12	97,120	26,797	123,917	(2,956)
13	809,671	354,508	1,164,179	(360,489)
14	-	-	-	(6,129)
15	-	586,929	586,929	90,889
16	17,315	-	17,315	(230,698)
17	(19,555)	19,555	-	(196,179)
18	3,326,132	2,399,391	5,725,523	(4,423)
19	1,433,257	(1,581,559)	(148,302)	70,708
20	(1,496,627)	1,496,627	-	(549,589)
21	(330,579)	-	(330,579)	(478,881)
22	(1,827,206)	1,496,627	(330,579)	(84,932)
23	(393,949)	(84,932)	(478,881)	(9,588)
24	1,038,230	269,877	1,308,106	(384,361)
25	-	-	-	
26	1,038,230	269,877	1,308,106	
27	-	-	-	
28	644,281	184,945	829,225	
29	-	184,945	184,945	
30	-	-	-	
31	302,805	-	302,805	
32	341,475	-	341,475	
33	173,000	-	173,000	
34	514,475	-	514,475	

13.50%

Sausalito Marin City School District
Proposed Budget for Adoption 17-18
2016-2017 VS 2017-2018
Summary of Changes

1 304,859 Increase Secured Property taxes 4.75%
2 (188,922) Charter School In-Lieu increased due to increased enrollment
3 (8,250) Change in the transfer out to the Deferred Maintenance Fund

4 (14,814) No deferred revenue anticipated
5 (38,476) No one-time Mandated Costs revenue

6 (45,700) Reduce District Office rent reimbursement
81,255 CCEE donation for Community School Coordinator
(3,800) Milagro grant sunsets
(87,434) Pre k-3 grant sunsets
(1,446) No donation budgeted until received
(57,155) Total

7 (118,290) No estimated Basic Aid (Negative) from SCA

8 (121,048) Total Change in Revenue

9 116,243 1.0 additional classroom teacher
1.0 Counselor
Reduced extra duty pay
Reduced part-time Assistant Principal
Increase for 1 day/week Art teacher

10 98,955 Added 1.0 Community School Coordinator
11 98,006 Increase in STRS, PERS, and Health & Welfare
12 (2,956) Reduce overall supplies budget

13 (360,489) Reduce Administrative and Maintenance staff development
Reduce water expense (all other utilities increased)
Reduce District Office rent
Reduce repairs and rentals
Reduce legal fees
Reduce business services (MCOE), Art contract (now certificated position)
Increase Special Education

14 (6,129) Reduce one-time equipment expense
15 90,889 Increase Special Education Excess Costs
16 (230,698) No payment to WCA for 2% Property Tax Excess (16-17 only)

17 (196,179) Total Decrease in Expenses

18 (4,423) Increase in Transfers Out

19 70,708 Change in Net Increase/Decrease (Deficit)

20 (549,589) Change to Beginning Fund Balance

21 (478,881) Change to Ending Fund Balance

22 (84,932) Change to Restricted Fund Balance

23 (9,588) Change in Required Reserve Amount

24 (384,361) Change in Unassigned Fund Balance

Sausalito Marin City School District
Proposed Budget for Adoption
Multi-Year Projection Assumptions
2017-2018

Revenue	2018-2019		2019-2020	
	2018-2019	2019-2020	2018-2019	2019-2020
State Aide	No Change from 17-18	No Change from 18-19	No Change from 17-18	No Change from 18-19
Basic Aid Supplemental (State Aid)	No Change from 17-18	No Change from 18-19	No Change from 17-18	No Change from 18-19
Property Taxes	4.75% Increase (Secured Taxes)	\$286,617	4.75% Increase (Secured Taxes)	\$300,232
Federal Revenue	Eliminate Title II Funding	(\$22,063)	No Change from 18-19	No Change from 18-19
State Revenue	No major changes from 17-18		No Change from 18-19	No Change from 18-19
Local Revenue	Reduce CCEE Donation for the Community School Coordinator (Position Continues)		No Change from 18-19	No Change from 18-19

Expenses	2018-2019		2019-2020	
	2018-2019	2019-2020	2018-2019	2019-2020
Certificated Salaries	Decrease 1.0 FTE Teacher (Due to anticipated class configurations)	No Change from 18-19	No Change from 18-19	No Change from 18-19
Classified Salaries	No Change from 17-18	No Change from 18-19	No Change from 18-19	No Change from 18-19
Employee Benefits	Includes increases in STRS, PERS, and Health & Welfare Benefits	Includes increases in STRS, PERS, and Health & Welfare Benefits	Includes increases in STRS, PERS, and Health & Welfare Benefits	Includes increases in STRS, PERS, and Health & Welfare Benefits
Supplies	No Change from 17-18	No Change from 17-18	No Change from 17-18	No Change from 17-18
Operating Expenses	Increases due to inflation	Increases due to inflation	Increases due to inflation	Increases due to inflation

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		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund		
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	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	G	
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	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
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

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: 3030 Bridway, Sausalito, CA

Date: May 24, 2017

Place: 200 Phillips Drive, Sausalito

Date: May 30, 2017

Time: 06:00 PM

Adoption Date: June 20, 2017

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Amy Prescott

Telephone: 415-332-3190

Title: Interim Chief Business Official

E-mail: cbo@smcsd.org

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 20, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Amy Prescott

Title: Interim Chief Business Official

Telephone: 415-332-3190

E-mail: cbo@smcsd.org

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	4,396,339.00	0.00	4,396,339.00	4,504,026.00	0.00	4,504,026.00	2.4%
2) Federal Revenue		8100-8299	0.00	347,279.00	347,279.00	0.00	332,465.00	332,465.00	-4.3%
3) Other State Revenue		8300-8599	61,840.00	157,363.00	219,203.00	36,861.00	143,866.00	180,727.00	-17.6%
4) Other Local Revenue		8600-8799	382,492.00	352,957.00	735,449.00	218,502.00	341,502.00	560,004.00	-23.9%
5) TOTAL REVENUES			4,840,671.00	857,599.00	5,698,270.00	4,759,389.00	817,833.00	5,577,222.00	-2.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,204,166.00	508,987.00	1,713,153.00	1,325,981.00	503,415.00	1,829,396.00	6.8%
2) Classified Salaries		2000-2999	454,920.00	456,403.00	911,323.00	476,939.00	533,339.00	1,010,278.00	10.9%
3) Employee Benefits		3000-3999	588,916.00	306,587.00	895,503.00	647,480.00	374,848.00	1,022,328.00	14.2%
4) Books and Supplies		4000-4999	87,349.00	39,524.00	126,873.00	97,120.00	26,797.00	123,917.00	-2.3%
5) Services and Other Operating Expenditures		5000-5999	1,192,998.00	331,670.00	1,524,668.00	809,671.00	354,508.00	1,164,179.00	-23.6%
6) Capital Outlay		6000-6999	6,129.00	0.00	6,129.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	248,013.00	496,040.00	744,053.00	17,315.00	586,929.00	604,244.00	-18.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,014.00)	9,014.00	0.00	(19,555.00)	19,555.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,773,477.00	2,148,225.00	5,921,702.00	3,354,951.00	2,399,391.00	5,754,342.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,067,194.00	(1,290,626.00)	(223,432.00)	1,404,438.00	(1,581,558.00)	(177,120.00)	-20.7%
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	326,156.00	0.00	326,156.00	330,579.00	0.00	330,579.00	1.4%
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	(1,329,135.00)	1,329,135.00	0.00	(1,496,627.00)	1,496,627.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,655,291.00)	1,329,135.00	(326,156.00)	(1,827,206.00)	1,496,627.00	(330,579.00)	1.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(588,097.00)	38,509.00	(549,588.00)	(422,788.00)	(84,931.00)	(507,699.00)	-7.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	1,659,576.59	231,368.81	1,890,945.40	1,038,229.59	269,877.81	1,308,107.40	-30.8%
a) As of July 1 - Unaudited		9793	(33,250.00)	0.00	(33,250.00)	0.00	0.00	0.00	-100.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			1,626,326.59	231,368.81	1,857,695.40	1,038,229.59	269,877.81	1,308,107.40	-29.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,626,326.59	231,368.81	1,857,695.40	1,038,229.59	269,877.81	1,308,107.40	-29.6%
2) Ending Balance, June 30 (E + F1e)			1,038,229.59	269,877.81	1,308,107.40	615,461.59	184,946.81	800,408.40	-38.8%
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	269,877.85	269,877.85	0.00	184,946.85	184,946.85	-31.5%
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									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	312,393.00	0.00	312,393.00	304,255.00	0.00	304,255.00	-2.6%
Reserve for Economic Uncertainties		9790	725,836.59	(0.04)	725,836.55	311,206.59	(0.04)	311,206.55	-57.1%
Unassigned/Unappropriated Amount									

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget		
			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	3,500,986.19	(1,138,429.35)	2,362,556.84			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Fund		9130	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	(308.26)	(1,899.00)	(2,207.26)			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	30,672.00	0.00	30,672.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			3,532,349.93	(1,140,328.35)	2,392,021.58			
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	25,615.48	(644.52)	24,970.96			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	32,742.50	0.00	32,742.50			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL LIABILITIES			58,357.98	(644.52)	57,713.46			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9590	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description (G9 + H2) - (I6 + J2)	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)	
			3,473,991.95	(1,139,683.83)	2,334,308.12				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,231,912.00		1,231,912.00	1,231,398.00	0.00	1,231,398.00	0.0%
Education Protection Account State Aid - Current Year		8012	29,768.00		29,768.00	29,768.00	0.00	29,768.00	0.0%
State Aid - Prior Years		8019	0.00		0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	30,170.00		30,170.00	29,787.00	0.00	29,787.00	-1.3%
Timber Yield Tax		8022	0.00		0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00		0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	5,728,295.00		5,728,295.00	6,034,051.00	0.00	6,034,051.00	5.3%
Unsecured Roll Taxes		8042	113,766.00		113,766.00	113,766.00	0.00	113,766.00	0.0%
Prior Years' Taxes		8043	4,460.00		4,460.00	4,460.00	0.00	4,460.00	0.0%
Supplemental Taxes		8044	0.00		0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00		0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00		0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00		0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00		0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00		0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00		0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,138,371.00	0.00	7,138,371.00	7,443,230.00	0.00	7,443,230.00	4.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(16,750.00)		(16,750.00)	(25,000.00)		(25,000.00)	49.3%
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	(2,725,282.00)	0.00	(2,725,282.00)	(2,914,204.00)	0.00	(2,914,204.00)	6.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			4,396,339.00	0.00	4,396,339.00	4,504,026.00	0.00	4,504,026.00	2.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	121,782.00	121,782.00	0.00	108,659.00	108,659.00	-10.8%
Special Education Discretionary Grants		8182	0.00	6,316.00	6,316.00	0.00	4,625.00	4,625.00	-26.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		191,399.00	191,399.00		191,399.00	191,399.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		22,063.00	22,063.00		22,063.00	22,063.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		1,050.00	1,050.00		1,050.00	1,050.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		4,669.00	4,669.00		4,669.00	4,669.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	347,279.00	347,279.00	0.00	332,465.00	332,465.00	-4.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement	6360	8319		0.00	0.00		0.00	0.00	0.0%
Prior Years									
Special Education Master Plan	6500	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	33,008.00	0.00	33,008.00	3,861.00	0.00	3,861.00	-88.3%
Lottery - Unrestricted and Instructional Materials		8560	18,797.00	7,762.00	26,559.00	23,000.00	7,000.00	30,000.00	13.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		124,234.00	124,234.00		124,234.00	124,234.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									

			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)	
Description	Resource Codes	Object Codes							
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				
All Other State Revenue	All Other	8590	10,035.00	25,367.00	35,402.00	10,000.00	12,632.00	22,632.00	-36.1%
TOTAL, OTHER STATE REVENUE			61,840.00	157,363.00	219,203.00	36,861.00	143,866.00	180,727.00	-17.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,990.00	0.00	81,990.00	81,990.00	0.00	81,990.00	0.0%
Interest		8660	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	89,578.00	0.00	89,578.00	89,578.00	0.00	89,578.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	208,924.00	92,569.00	301,493.00	44,934.00	81,225.00	126,159.00	-58.2%
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		260,388.00	260,388.00		260,277.00	260,277.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			382,492.00	352,957.00	735,449.00	218,502.00	341,502.00	560,004.00	-23.9%
TOTAL, REVENUES			4,840,671.00	857,599.00	5,698,270.00	4,759,389.00	817,833.00	5,577,222.00	-2.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	788,583.00	232,808.00	1,021,391.00	913,507.00	269,907.00	1,183,414.00	15.9%
Certificated Pupil Support Salaries		1200	0.00	216,158.00	216,158.00	74,474.00	198,508.00	272,982.00	26.3%
Certificated Supervisors' and Administrators' Salaries		1300	391,583.00	60,021.00	451,604.00	338,000.00	35,000.00	373,000.00	-17.4%
Other Certificated Salaries		1900	24,000.00	0.00	24,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,204,166.00	508,987.00	1,713,153.00	1,325,981.00	503,415.00	1,829,396.00	6.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	29,700.00	297,506.00	327,206.00	26,500.00	294,803.00	321,303.00	-1.8%
Classified Support Salaries		2200	101,865.00	73,098.00	174,963.00	102,939.00	73,877.00	176,816.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	63,137.00	85,799.00	148,936.00	80,000.00	164,659.00	244,659.00	64.3%
Clerical, Technical and Office Salaries		2400	201,814.00	0.00	201,814.00	208,833.00	0.00	208,833.00	3.5%
Other Classified Salaries		2900	58,404.00	0.00	58,404.00	58,667.00	0.00	58,667.00	0.5%
TOTAL, CLASSIFIED SALARIES			454,920.00	456,403.00	911,323.00	476,939.00	533,339.00	1,010,278.00	10.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	154,063.00	58,358.00	212,421.00	176,885.00	67,453.00	244,338.00	15.0%
PERS		3201-3202	81,813.00	61,524.00	143,337.00	75,276.00	83,739.00	159,015.00	10.9%
OASDI/Medicare/Alternative		3301-3302	62,910.00	42,585.00	105,495.00	55,332.00	51,844.00	107,176.00	1.6%
Health and Welfare Benefits		3401-3402	200,275.00	121,423.00	321,698.00	252,649.00	149,020.00	401,669.00	24.9%
Unemployment Insurance		3501-3502	789.00	506.00	1,295.00	831.00	507.00	1,338.00	3.3%
Workers' Compensation		3601-3602	33,713.00	19,591.00	53,304.00	31,154.00	19,685.00	50,839.00	-4.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	55,353.00	2,600.00	57,953.00	55,353.00	2,600.00	57,953.00	0.0%
TOTAL, EMPLOYEE BENEFITS			588,916.00	306,587.00	895,503.00	647,480.00	374,848.00	1,022,328.00	14.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	7,327.00	12,039.00	19,366.00	13,000.00	7,000.00	20,000.00	3.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	76,498.00	27,485.00	103,983.00	83,120.00	19,797.00	102,917.00	-1.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	3,524.00	0.00	3,524.00	1,000.00	0.00	1,000.00	-71.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			87,349.00	39,524.00	126,873.00	97,120.00	26,797.00	123,917.00	-2.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1.00	1.00	0.00	1.00	1.00	0.0%
Travel and Conferences		5200	6,436.00	27,044.00	33,480.00	20,750.00	3,850.00	24,600.00	-26.5%
Dues and Memberships		5300	8,795.00	0.00	8,795.00	5,920.00	0.00	5,920.00	-32.7%
Insurance		5400 - 5450	35,363.00	0.00	35,363.00	37,000.00	0.00	37,000.00	4.6%
Operations and Housekeeping Services		5500	182,181.00	0.00	182,181.00	174,600.00	0.00	174,600.00	-4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	79,725.00	32,961.00	112,686.00	33,700.00	27,031.00	60,731.00	-46.1%
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	837,998.00	271,664.00	1,109,662.00	495,001.00	323,626.00	818,627.00	-26.2%
Communications		5900	42,500.00	0.00	42,500.00	42,700.00	0.00	42,700.00	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,192,998.00	331,670.00	1,524,668.00	809,671.00	354,508.00	1,164,179.00	-23.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,129.00	0.00	6,129.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,129.00	0.00	6,129.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	323,327.00	323,327.00	0.00	414,216.00	414,216.00	28.1%
Payments to JPAs		7143	0.00	113,313.00	113,313.00	0.00	113,313.00	113,313.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	248,013.00	59,400.00	307,413.00	17,315.00	59,400.00	76,715.00	-75.0%
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)			248,013.00	496,040.00	744,053.00	17,315.00	586,929.00	604,244.00	-18.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,014.00)	9,014.00	0.00	(19,555.00)	19,555.00	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			(9,014.00)	9,014.00	0.00	(19,555.00)	19,555.00	0.00	0.0%
TOTAL, EXPENDITURES			3,773,477.00	2,148,225.00	5,921,702.00	3,354,951.00	2,399,391.00	5,754,342.00	-2.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	73,411.00	0.00	73,411.00	77,834.00	0.00	77,834.00	6.0%
Other Authorized Interfund Transfers Out		7619	252,745.00	0.00	252,745.00	252,745.00	0.00	252,745.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			326,156.00	0.00	326,156.00	330,579.00	0.00	330,579.00	1.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	(1,329,135.00)	1,329,135.00	0.00	(1,496,627.00)	1,496,627.00	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			(1,329,135.00)	1,329,135.00	0.00	(1,496,627.00)	1,496,627.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,655,291.00)	1,329,135.00	(326,156.00)	(1,827,206.00)	1,496,627.00	(330,579.00)	1.4%

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	4,396,339.00	0.00	4,396,339.00	4,504,026.00	0.00	4,504,026.00	2.4%
2) Federal Revenue		8100-8299	0.00	347,279.00	347,279.00	0.00	332,465.00	332,465.00	-4.3%
3) Other State Revenue		8300-8599	61,840.00	157,363.00	219,203.00	36,861.00	143,866.00	180,727.00	-17.6%
4) Other Local Revenue		8600-8799	382,492.00	352,957.00	735,449.00	218,502.00	341,502.00	560,004.00	-23.9%
5) TOTAL, REVENUES			4,840,671.00	857,599.00	5,698,270.00	4,759,389.00	817,833.00	5,577,222.00	-2.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,371,624.00	1,022,570.00	2,394,194.00	1,432,712.00	1,061,456.00	2,494,168.00	4.2%
2) Instruction - Related Services	2000-2999		765,586.00	81,193.00	846,779.00	733,348.00	207,738.00	941,086.00	11.1%
3) Pupil Services	3000-3999		31,811.00	260,274.00	292,085.00	138,297.00	245,681.00	383,978.00	31.5%
4) Ancillary Services	4000-4999		1,500.00	0.00	1,500.00	1,000.00	0.00	1,000.00	-33.3%
5) Community Services	5000-5999		5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,029,858.00	11,014.00	1,040,872.00	699,885.00	21,655.00	721,540.00	-30.7%
8) Plant Services	8000-8999		320,085.00	277,134.00	597,219.00	332,394.00	275,932.00	608,326.00	1.9%
9) Other Outgo	Except 7600-7699		248,013.00	496,040.00	744,053.00	17,315.00	586,929.00	604,244.00	-18.8%
10) TOTAL, EXPENDITURES			3,773,477.00	2,148,225.00	5,921,702.00	3,354,951.00	2,399,391.00	5,754,342.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,067,194.00	(1,290,626.00)	(223,432.00)	1,404,438.00	(1,581,558.00)	(177,120.00)	-20.7%
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	326,156.00	0.00	326,156.00	330,579.00	0.00	330,579.00	1.4%
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	(1,329,135.00)	1,329,135.00	0.00	(1,496,627.00)	1,496,627.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,655,291.00)	1,329,135.00	(326,156.00)	(1,827,206.00)	1,496,627.00	(330,579.00)	1.4%

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)			(588,097.00)	38,509.00	(549,588.00)	(422,768.00)	(84,931.00)	(507,699.00)	-7.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,659,576.59	231,368.81	1,890,945.40	1,038,229.59	269,877.81	1,308,107.40	-30.8%
b) Audit Adjustments		9793	(33,250.00)	0.00	(33,250.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,626,326.59	231,368.81	1,857,695.40	1,038,229.59	269,877.81	1,308,107.40	-29.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,626,326.59	231,368.81	1,857,695.40	1,038,229.59	269,877.81	1,308,107.40	-29.6%
2) Ending Balance, June 30 (E + F1e)			1,038,229.59	269,877.81	1,308,107.40	615,461.59	184,946.81	800,408.40	-38.8%
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	269,877.85	269,877.85	0.00	184,946.85	184,946.85	-31.5%
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)									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	312,393.00	0.00	312,393.00	304,255.00	0.00	304,255.00	-2.6%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	725,836.59	(0.04)	725,836.55	311,206.59	(0.04)	311,206.55	-57.1%

July 1 Budget
General Fund
Exhibit: Restricted Balance Detail

21 65474 0000000
Form 01

Sausalito Marin City Elementary
Marin County

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
6230	California Clean Energy Jobs Act	166,926.00	166,926.00
6264	Educator Effectiveness (15-16)	24,931.00	0.00
9010	Other Restricted Local	78,020.85	18,020.85
Total, Restricted Balance		269,877.85	184,946.85

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	65,075.00	65,035.00	-0.1%
3) Other State Revenue		8300-8599	4,552.00	4,550.00	0.0%
4) Other Local Revenue		8600-8799	631.00	631.00	0.0%
5) TOTAL, REVENUES			70,258.00	70,216.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,675.00	39,400.00	1.9%
3) Employee Benefits		3000-3999	9,140.00	10,050.00	10.0%
4) Books and Supplies		4000-4999	65,987.00	66,500.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	31,955.00	32,100.00	0.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			145,757.00	148,050.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,499.00)	(77,834.00)	3.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	73,411.00	77,834.00	6.0%
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			73,411.00	77,834.00	6.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,088.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,128.16	40.16	-98.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,128.16	40.16	-98.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,128.16	40.16	-98.1%
2) Ending Balance, June 30 (E + F1e)			40.16	40.16	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	40.01	0.00	-100.0%
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	0.15	40.16	26673.3%
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	(51,921.27)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	40.01		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,620.71		
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			(37,260.55)		
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	283.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	30,672.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			30,955.79		
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)			(68,216.34)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	65,075.00	65,035.00	-0.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			65,075.00	65,035.00	-0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,552.00	4,550.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,552.00	4,550.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	631.00	631.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
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			631.00	631.00	0.0%
TOTAL, REVENUES			70,258.00	70,216.00	-0.1%

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	38,675.00	39,400.00	1.9%
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			38,675.00	39,400.00	1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,372.00	6,250.00	16.3%
OASDI/Medicare/Alternative		3301-3302	2,959.00	3,075.00	3.9%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	20.00	20.00	0.0%
Workers' Compensation		3601-3602	789.00	705.00	-10.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,140.00	10,050.00	10.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,478.00	3,500.00	0.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	62,509.00	63,000.00	0.8%
TOTAL, BOOKS AND SUPPLIES			65,987.00	66,500.00	0.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	555.00	600.00	8.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	31,400.00	31,500.00	0.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,955.00	32,100.00	0.5%
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			145,757.00	148,050.00	1.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	73,411.00	77,834.00	6.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			73,411.00	77,834.00	6.0%
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)			73,411.00	77,834.00	6.0%

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	65,075.00	65,035.00	-0.1%
3) Other State Revenue		8300-8599	4,552.00	4,550.00	0.0%
4) Other Local Revenue		8600-8799	631.00	631.00	0.0%
5) TOTAL, REVENUES			70,258.00	70,216.00	-0.1%
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		145,757.00	148,050.00	1.6%
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			145,757.00	148,050.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(75,499.00)	(77,834.00)	3.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	73,411.00	77,834.00	6.0%
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			73,411.00	77,834.00	6.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,088.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,128.16	40.16	-98.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,128.16	40.16	-98.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,128.16	40.16	-98.1%
2) Ending Balance, June 30 (E + F1e)			40.16	40.16	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	40.01	0.00	-100.0%
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	0.15	40.16	26673.3%
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	2017-18
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.15	40.16
Total, Restricted Balance		0.15	40.16

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,750.00	25,000.00	49.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	0.0%
5) TOTAL, REVENUES			18,250.00	26,500.00	45.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,900.00	26,500.00	66.7%
6) Capital Outlay		6000-6999	87,930.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			103,830.00	26,500.00	-74.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(85,580.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(85,580.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,295.75	10,965.75	-82.7%
b) Audit Adjustments		9793	33,250.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			96,545.75	10,965.75	-88.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,545.75	10,965.75	-88.6%
2) Ending Balance, June 30 (E + F1e)			10,965.75	10,965.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,965.75	10,965.75	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	56,453.07		
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	32,742.50		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			89,195.57		
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)			89,195.57		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	16,750.00	25,000.00	49.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,750.00	25,000.00	49.3%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	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			1,500.00	1,500.00	0.0%
TOTAL, REVENUES			18,250.00	26,500.00	45.2%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,900.00	26,500.00	66.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,900.00	26,500.00	66.7%
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	87,930.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			87,930.00	0.00	-100.0%
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			103,830.00	26,500.00	-74.5%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,750.00	25,000.00	49.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	0.0%
5) TOTAL, REVENUES			18,250.00	26,500.00	45.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		103,830.00	26,500.00	-74.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			103,830.00	26,500.00	-74.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(85,580.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(85,580.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,295.75	10,965.75	-82.7%
b) Audit Adjustments		9793	33,250.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			96,545.75	10,965.75	-88.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,545.75	10,965.75	-88.6%
2) Ending Balance, June 30 (E + F1e)			10,965.75	10,965.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,965.75	10,965.75	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	2017-18
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,190.38	173,190.38	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,190.38	173,190.38	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,190.38	173,190.38	0.0%
2) Ending Balance, June 30 (E + F1e)			173,190.38	173,190.38	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	173,190.38	173,190.38	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	173,784.26		
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			173,784.26		
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)			173,784.26		

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,190.38	173,190.38	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,190.38	173,190.38	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,190.38	173,190.38	0.0%
2) Ending Balance, June 30 (E + F1e)			173,190.38	173,190.38	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	173,190.38	173,190.38	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	2017-18
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247.08	247.08	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247.08	247.08	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247.08	247.08	0.0%
2) Ending Balance, June 30 (E + F1e)			247.08	247.08	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	247.08	247.08	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	247.93		
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			247.93		
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)			247.93		

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			0.00	0.00	0.0%

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247.08	247.08	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247.08	247.08	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247.08	247.08	0.0%
2) Ending Balance, June 30 (E + F1e)			247.08	247.08	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	247.08	247.08	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	2017-18
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	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)			2,000.00	2,000.00	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)			2,000.00	2,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	357,965.36	359,965.36	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,965.36	359,965.36	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			357,965.36	359,965.36	0.6%
2) Ending Balance, June 30 (E + F1e)			359,965.36	361,965.36	0.6%
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	357,438.39	357,438.39	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	2,526.97	4,526.97	79.1%
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	359,192.84		
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			359,192.84		
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)			359,192.84		

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	2,000.00	2,000.00	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			2,000.00	2,000.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	0.0%

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

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	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		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)			2,000.00	2,000.00	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)			2,000.00	2,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	357,965.36	359,965.36	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,965.36	359,965.36	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			357,965.36	359,965.36	0.6%
2) Ending Balance, June 30 (E + F1e)			359,965.36	361,965.36	0.6%
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	357,438.39	357,438.39	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,526.97	4,526.97	79.1%
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	2017-18
		Estimated Actuals	Budget
7710	State School Facilities Projects	357,438.39	357,438.39
Total, Restricted Balance		357,438.39	357,438.39

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,273,828.00	30.00	-100.0%
5) TOTAL, REVENUES			1,273,828.00	30.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	148,000.00	148,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	252,745.00	252,745.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			400,745.00	400,745.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			873,083.00	(400,715.00)	-145.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	252,745.00	252,745.00	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			252,745.00	252,745.00	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)			1,125,828.00	(147,970.00)	-113.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	271,212.55	1,397,040.55	415.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,212.55	1,397,040.55	415.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			271,212.55	1,397,040.55	415.1%
2) Ending Balance, June 30 (E + F1e)			1,397,040.55	1,249,070.55	-10.6%
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	1,397,040.55	1,249,070.55	-10.6%
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	978,597.36		
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			978,597.36		
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	18,272.96		
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			18,272.96		
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)			960,324.40		

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	29.00	30.00	3.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,273,799.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,273,828.00	30.00	-100.0%
TOTAL, REVENUES			1,273,828.00	30.00	-100.0%

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

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	148,000.00	148,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			148,000.00	148,000.00	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	101,978.00	101,978.00	0.0%
Other Debt Service - Principal		7439	150,767.00	150,767.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			252,745.00	252,745.00	0.0%
TOTAL, EXPENDITURES			400,745.00	400,745.00	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	252,745.00	252,745.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			252,745.00	252,745.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			252,745.00	252,745.00	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	1,273,828.00	30.00	-100.0%
5) TOTAL, REVENUES			1,273,828.00	30.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		148,000.00	148,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	252,745.00	252,745.00	0.0%
10) TOTAL, EXPENDITURES			400,745.00	400,745.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			873,083.00	(400,715.00)	-145.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	252,745.00	252,745.00	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			252,745.00	252,745.00	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)			1,125,828.00	(147,970.00)	-113.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	271,212.55	1,397,040.55	415.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,212.55	1,397,040.55	415.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			271,212.55	1,397,040.55	415.1%
2) Ending Balance, June 30 (E + F1e)			1,397,040.55	1,249,070.55	-10.6%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,397,040.55	1,249,070.55	-10.6%
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	2017-18
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21.56	21.56	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21.56	21.56	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21.56	21.56	0.0%
2) Ending Balance, June 30 (E + F1e)			21.56	21.56	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21.56	21.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	21.56		
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			21.56		
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)			21.56		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions 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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	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					
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			0.00	0.00	0.0%

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

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%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21.56	21.56	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21.56	21.56	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21.56	21.56	0.0%
2) Ending Balance, June 30 (E + F1e)			21.56	21.56	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21.56	21.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
9010	Other Restricted Local	21.56	21.56
Total, Restricted Balance		21.56	21.56

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	485,464.63	485,464.63	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			485,464.63	485,464.63	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			485,464.63	485,464.63	0.0%
2) Ending Balance, June 30 (E + F1e)			485,464.63	485,464.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	485,464.63	485,464.63	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	485,464.63		
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			485,464.63		
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)			485,464.63		

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

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	485,464.63	485,464.63	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			485,464.63	485,464.63	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			485,464.63	485,464.63	0.0%
2) Ending Balance, June 30 (E + F1e)			485,464.63	485,464.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	485,464.63	485,464.63	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24.76	24.76	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24.76	24.76	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24.76	24.76	0.0%
2) Ending Balance, June 30 (E + F1e)			24.76	24.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24.76	24.76	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	20.88		
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	3.88		
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			24.76		
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)			24.76		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24.76	24.76	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24.76	24.76	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24.76	24.76	0.0%
2) Ending Balance, June 30 (E + F1e)			24.76	24.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24.76	24.76	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	2017-18
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	863,635.90	863,635.90	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			863,635.90	863,635.90	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			863,635.90	863,635.90	0.0%
2) Ending Balance, June 30 (E + F1e)			863,635.90	863,635.90	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	863,635.90	863,635.90	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	863,635.90		
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			863,635.90		
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)			863,635.90		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	863,635.90	863,635.90	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			863,635.90	863,635.90	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			863,635.90	863,635.90	0.0%
2) Ending Balance, June 30 (E + F1e)			863,635.90	863,635.90	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	863,635.90	863,635.90	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	2017-18
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Object Codes	2016-17 Estimated Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	19,145.13
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	0.00
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		19,145.13
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	19,145.13
3) TOTAL, LIABILITIES (Must equal A5)		19,145.13

July 1 Budget
2016-17 Estimated Actuals
Warrant/Pass-Through Fund
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	19,145.13		19,145.13			19,145.13
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		19,145.13	0.00	19,145.13	0.00	0.00	19,145.13
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	19,145.13		19,145.13			19,145.13
TOTAL, LIABILITIES		19,145.13	0.00	19,145.13	0.00	0.00	19,145.13

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)	146.11	146.11	146.11	141.36	141.36	141.36
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)	146.11	146.11	146.11	141.36	141.36	141.36
5. District Funded County Program ADA						
a. County Community Schools	1.12	1.12	1.12	1.12	1.12	1.12
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	1.61	1.61	1.61	1.61	1.61	1.61
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)	2.73	2.73	2.73	2.73	2.73	2.73
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	148.84	148.84	148.84	144.09	144.09	144.09
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF			JUNE							
A. BEGINNING CASH			2,050,000.00	1,997,400.00	1,607,400.00	1,128,376.00	674,352.00	1,328.00	2,263,192.00	1,936,298.00
B. RECEIPTS			170,000.00	170,000.00	170,000.00	170,000.00			85,000.00	85,000.00
LCFF/Revenue Limit Sources	Principal Apportionment								136,130.00	136,130.00
	Property Taxes							3,200,000.00		
	Miscellaneous Funds									
	Federal Revenue			(150,000.00)	(244,911.00)	(244,911.00)	(244,911.00)	(244,911.00)		(244,911.00)
	Other State Revenue				45,000.00			30,000.00		
	Other Local Revenue			92,000.00	3,000.00	4,000.00	16,000.00	13,000.00		
	Interfund Transfers In			35,000.00	95,000.00	12,000.00	13,000.00	150,000.00	16,000.00	5,000.00
	All Other Financing Sources									
	TOTAL RECEIPTS		170,000.00	147,000.00	68,089.00	(58,911.00)	(215,911.00)	3,148,089.00	22,219.00	(18,781.00)
	C. DISBURSEMENTS									
LCFF/Revenue Limit Sources	Certificated Salaries		24,000.00	57,000.00	172,840.00	172,840.00	172,840.00	172,840.00	172,840.00	172,840.00
	Classified Salaries		42,000.00	65,000.00	88,332.00	88,332.00	88,332.00	88,332.00	88,332.00	88,332.00
	Employee Benefits		70,000.00	31,000.00	92,132.00	92,132.00	92,132.00	92,132.00	92,132.00	92,132.00
	Books and Supplies		7,000.00	31,000.00	8,292.00	8,292.00	8,292.00	8,292.00	8,292.00	8,292.00
	Services		72,000.00	57,000.00	95,517.00	95,517.00	95,517.00	95,517.00	95,517.00	95,517.00
	Capital Outlay									
	Other Outgo			26,000.00				289,112.00		
	Interfund Transfers Out		7,600.00					200,000.00		
	All Other Financing Uses									
	TOTAL DISBURSEMENTS		222,600.00	267,000.00	457,113.00	457,113.00	457,113.00	946,225.00	457,113.00	457,113.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows	Cash Not in Treasury									
	Accounts Receivable			10,000.00	5,000.00	170,000.00		26,000.00	96,000.00	
	Due From Other Funds									
	Stores									
	Prepaid Expenditures									
	Other Current Assets									
	Deferred Outflows of Resources									
	SUBTOTAL	0.00	0.00	10,000.00	5,000.00	170,000.00	0.00	26,000.00	96,000.00	0.00
	Liabilities and Deferred Inflows									
	Accounts Payable			280,000.00	95,000.00	108,000.00		(34,000.00)	(12,000.00)	9,000.00
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL	0.00	0.00	280,000.00	95,000.00	108,000.00	108,000.00	0.00	(34,000.00)	(12,000.00)	9,000.00
Nonoperating										
Suspense Clearing			0.00							
TOTAL BALANCE SHEET ITEMS			0.00	0.00	(270,000.00)	62,000.00	0.00	60,000.00	108,000.00	(9,000.00)
E. NET INCREASE/DECREASE (B - C + D)			(52,600.00)	(390,000.00)	(479,024.00)	(454,024.00)	(673,024.00)	2,261,864.00	(326,894.00)	(484,894.00)
F. ENDING CASH (A + E)			1,997,400.00	1,607,400.00	1,128,376.00	674,352.00	1,328.00	2,263,192.00	1,936,298.00	1,451,404.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		1,451,404.00	802,421.00	2,669,397.00	1,884,392.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	85,000.00	85,000.00	85,000.00	85,000.00	71,166.00		1,261,166.00	1,261,166.00
Property Taxes	8020-8079	136,130.00	2,300,000.00	136,130.00	136,130.00	1,414.00		6,182,064.00	6,182,064.00
Miscellaneous Funds	8080-8099	(435,000.00)	(244,911.00)	(244,911.00)	(244,911.00)	(150,005.00)		(2,939,204.00)	(2,939,204.00)
Federal Revenue	8100-8299		80,000.00			147,465.00		332,465.00	332,465.00
Other State Revenue	8300-8599	7,000.00	13,000.00	9,000.00		23,727.00		180,727.00	180,727.00
Other Local Revenue	8600-8799	7,000.00	5,000.00	100,000.00		122,004.00		560,004.00	560,004.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		(199,870.00)	2,238,089.00	85,219.00	(23,781.00)	215,771.00	0.00	5,577,222.00	5,577,222.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	172,840.00	172,840.00	172,840.00	172,840.00	19,996.00		1,829,396.00	1,829,396.00
Classified Salaries	2000-2999	88,332.00	88,332.00	88,332.00	88,332.00	19,958.00		1,010,278.00	1,010,278.00
Employee Benefits	3000-3999	92,132.00	92,132.00	92,132.00	92,132.00			1,022,320.00	1,022,320.00
Books and Supplies	4000-4999	8,292.00	8,292.00	8,292.00	8,292.00	2,997.00		123,917.00	123,917.00
Services	5000-5999	95,517.00	95,517.00	95,517.00	95,517.00	80,009.00		1,164,179.00	1,164,179.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499			289,132.00				604,244.00	604,244.00
Interfund Transfers Out	7600-7629			122,979.00				330,579.00	330,579.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		457,113.00	457,113.00	869,224.00	457,113.00	122,960.00	0.00	6,084,913.00	6,084,913.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299	25,000.00	16,000.00	2,000.00				350,000.00	350,000.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490				0.00			0.00	0.00
SUBTOTAL		25,000.00	16,000.00	2,000.00	0.00	0.00	0.00	350,000.00	350,000.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	17,000.00	(70,000.00)	3,000.00	(10,000.00)			386,000.00	386,000.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							0.00	0.00
SUBTOTAL		17,000.00	(70,000.00)	3,000.00	(10,000.00)	0.00	0.00	386,000.00	386,000.00
Nonoperating									
Suspense Clearing	9910	8,000.00						0.00	0.00
TOTAL BALANCE SHEET ITEMS		(648,983.00)	86,000.00	(1,000.00)	10,000.00	0.00	0.00	(36,000.00)	(36,000.00)
E. NET INCREASE/DECREASE (B - C + D)		802,421.00	1,866,976.00	(785,005.00)	(470,894.00)	92,811.00	0.00	(543,691.00)	(507,699.00)
F. ENDING CASH (A + E)			2,669,397.00	1,884,392.00	1,413,498.00				
G. ENDING CASH PLUS CASH ACCRUALS AND ADJUSTMENTS								1,506,309.00	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July 1 Budget											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH	JUNE		1,413,498.00	1,413,498.00	1,413,498.00	1,413,498.00	1,413,498.00	1,413,498.00	1,413,498.00	1,413,498.00				
B. RECEIPTS														
LCFF/Revenue Limit Sources	8010-8019													
Principal Apportionment	8020-8079													
Property Taxes	8080-8099													
Miscellaneous Funds	8100-8299													
Federal Revenue	8300-8599													
Other State Revenue	8600-8799													
Other Local Revenue	8800-8929													
Interfund Transfers In	8930-8979													
All Other Financing Sources														
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999													
Classified Salaries	2000-2999													
Employee Benefits	3000-3999													
Books and Supplies	4000-4999													
Services	5000-5999													
Capital Outlay	6000-6599													
Other Outgo	7000-7499													
Interfund Transfers Out	7600-7629													
All Other Financing Uses	7630-7699													
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
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	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	0.00				
Nonoperating														
Suspense Clearing	9910													
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
F. ENDING CASH (A + E)			1,413,498.00	1,413,498.00	1,413,498.00	1,413,498.00	1,413,498.00	1,413,498.00	1,413,498.00	1,413,498.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS														

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		1,413,498.00	1,413,498.00	1,413,498.00	1,413,498.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019							0.00	
Principal Apportionment	8020-8079							0.00	
Property Taxes	8080-8099							0.00	
Miscellaneous Funds	8100-8299							0.00	
Federal Revenue	8300-8599							0.00	
Other State Revenue	8600-8799							0.00	
Other Local Revenue	8910-8929							0.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certified Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		1,413,498.00	1,413,498.00	1,413,498.00	1,413,498.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,413,498.00	

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,713,153.00	301	0.00	303	1,713,153.00	305	27,165.00		307	1,685,988.00	309
2000 - Classified Salaries	911,323.00	311	0.00	313	911,323.00	315	0.00		317	911,323.00	319
3000 - Employee Benefits	895,503.00	321	0.00	323	895,503.00	325	4,408.00		327	891,095.00	329
4000 - Books, Supplies Equip Replace. (6500)	126,873.00	331	0.00	333	126,873.00	335	37,845.00		337	89,028.00	339
5000 - Services... & 7300 - Indirect Costs	1,524,668.00	341	6,800.00	343	1,517,868.00	345	185,944.00		347	1,331,924.00	349
TOTAL					5,164,720.00	365	TOTAL			4,909,358.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			1,876,556.00
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.			38.22%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			X

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	38.22%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	4,909,358.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

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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	1,829,396.00	301	0.00	303	1,829,396.00	305	12,668.00		307	1,816,728.00	309
2000 - Classified Salaries	1,010,278.00	311	0.00	313	1,010,278.00	315	0.00		317	1,010,278.00	319
3000 - Employee Benefits	1,022,328.00	321	0.00	323	1,022,328.00	325	3,481.00		327	1,018,847.00	329
4000 - Books, Supplies Equip Replace. (6500)	123,917.00	331	0.00	333	123,917.00	335	31,108.00		337	92,809.00	339
5000 - Services. . . & 7300 - Indirect Costs	1,164,179.00	341	25,000.00	343	1,139,179.00	345	190,834.00		347	948,345.00	349
TOTAL					5,125,098.00	365	TOTAL			4,887,007.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			2,048,751.00
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.			41.92%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			x

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	41.92%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	4,887,007.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

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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)
(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	4,504,026.00	5.09%	4,733,359.00	4.12%	4,928,455.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	36,861.00	0.58%	37,076.00	0.65%	37,316.00
4. Other Local Revenues	8600-8799	218,502.00	0.03%	218,560.00	0.03%	218,623.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,496,627.00)	0.91%	(1,510,291.00)	2.99%	(1,555,474.00)
6. Total (Sum lines A1 thru A5c)		3,262,762.00	6.62%	3,478,704.00	4.32%	3,628,920.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,325,981.00		1,199,978.00
b. Step & Column Adjustment				26,519.00		23,999.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(152,522.00)		(594.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,325,981.00	-9.50%	1,199,978.00	1.95%	1,223,383.00
2. Classified Salaries						
a. Base Salaries				476,939.00		557,458.00
b. Step & Column Adjustment				4,769.00		5,574.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				75,750.00		(757.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	476,939.00	16.88%	557,458.00	0.86%	562,275.00
3. Employee Benefits	3000-3999	647,480.00	1.27%	655,691.00	6.81%	700,345.00
4. Books and Supplies	4000-4999	97,120.00	-3.92%	93,316.00	0.75%	94,019.00
5. Services and Other Operating Expenditures	5000-5999	809,671.00	7.05%	866,734.00	2.61%	889,373.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	17,315.00	300.78%	69,395.00	-100.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(19,555.00)	0.00%	(19,555.00)	0.00%	(19,555.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	330,579.00	-16.87%	274,812.00	0.00%	274,812.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,685,530.00	0.33%	3,697,829.00	0.73%	3,724,652.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(422,768.00)		(219,125.00)		(95,732.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,038,229.59		615,461.59		396,336.59
2. Ending Fund Balance (Sum lines C and D1)		615,461.59		396,336.59		300,604.59
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	304,255.00		296,728.00		299,419.00
2. Unassigned/Unappropriated	9790	311,206.59		99,608.59		1,185.59
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		615,461.59		396,336.59		300,604.59

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	304,255.00		296,728.00		299,419.00
c. Unassigned/Unappropriated	9790	311,206.59		99,608.59		1,185.59
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		615,461.59		396,336.59		300,604.59
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.						
<p>Certificated Staff: Partial expense from restricted shifts here. Counselor in 17-18 is one-time only. 1.0 FTE less classroom teacher anticipated in 18-19 based on enrollment projections.</p> <p>Classified Staff: 2 positions funded with grants in 17-18, funded in here in 18-19 and 19-20.</p>						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	332,465.00	-6.64%	310,402.00	0.00%	310,402.00
3. Other State Revenues	8300-8599	143,866.00	2.05%	146,809.00	2.24%	150,094.00
4. Other Local Revenues	8600-8799	341,502.00	-23.78%	260,277.00	0.00%	260,277.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,496,627.00	0.91%	1,510,291.00	2.99%	1,555,474.00
6. Total (Sum lines A1 thru A5c)		2,314,460.00	-3.75%	2,227,779.00	2.18%	2,276,247.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				503,415.00		475,118.00
b. Step & Column Adjustment				10,068.00		9,502.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(38,365.00)		(45.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	503,415.00	-5.62%	475,118.00	1.99%	484,575.00
2. Classified Salaries						
a. Base Salaries				533,339.00		462,916.00
b. Step & Column Adjustment				5,333.00		4,629.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(75,756.00)		(7.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	533,339.00	-13.20%	462,916.00	1.00%	467,538.00
3. Employee Benefits	3000-3999	374,848.00	-5.37%	354,705.00	6.79%	378,804.00
4. Books and Supplies	4000-4999	26,797.00	-3.57%	25,840.00	0.25%	25,905.00
5. Services and Other Operating Expenditures	5000-5999	354,508.00	-12.40%	310,537.00	-3.99%	298,151.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	586,929.00	0.19%	588,062.00	0.19%	589,207.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	19,555.00	0.00%	19,555.00	0.00%	19,555.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,399,391.00	-6.78%	2,236,733.00	1.21%	2,263,735.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(84,931.00)		(8,954.00)		12,512.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		269,877.81		184,946.81		175,992.81
2. Ending Fund Balance (Sum lines C and D1)		184,946.81		175,992.81		188,504.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	184,946.85		175,992.81		188,504.81
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	(0.04)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		184,946.81		175,992.81		188,504.81

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.						
Certificated Staff: Partial expense for certificated position shifts to unrestricted. Classified Staff: 1 full-time classified position expense shifts to unrestricted.						

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	4,504,026.00	5.09%	4,733,359.00	4.12%	4,928,455.00
2. Federal Revenues	8100-8299	332,465.00	-6.64%	310,402.00	0.00%	310,402.00
3. Other State Revenues	8300-8599	180,727.00	1.75%	183,885.00	1.92%	187,410.00
4. Other Local Revenues	8600-8799	560,004.00	-14.49%	478,837.00	0.01%	478,900.00
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)		5,577,222.00	2.32%	5,706,483.00	3.48%	5,905,167.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,829,396.00		1,675,096.00
b. Step & Column Adjustment				36,587.00		33,501.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(190,887.00)		(639.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,829,396.00	-8.43%	1,675,096.00	1.96%	1,707,958.00
2. Classified Salaries						
a. Base Salaries				1,010,278.00		1,020,374.00
b. Step & Column Adjustment				10,102.00		10,203.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6.00)		(764.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,010,278.00	1.00%	1,020,374.00	0.93%	1,029,813.00
3. Employee Benefits	3000-3999	1,022,328.00	-1.17%	1,010,396.00	6.80%	1,079,149.00
4. Books and Supplies	4000-4999	123,917.00	-3.84%	119,156.00	0.64%	119,924.00
5. Services and Other Operating Expenditures	5000-5999	1,164,179.00	1.12%	1,177,271.00	0.87%	1,187,524.00
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	604,244.00	8.81%	657,457.00	-10.38%	589,207.00
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	330,579.00	-16.87%	274,812.00	0.00%	274,812.00
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)		6,084,921.00	-2.47%	5,934,562.00	0.91%	5,988,387.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(507,699.00)		(228,079.00)		(83,220.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,308,107.40		800,408.40		572,329.40
2. Ending Fund Balance (Sum lines C and D1)		800,408.40		572,329.40		489,109.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	184,946.85		175,992.81		188,504.81
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	304,255.00		296,728.00		299,419.00
2. Unassigned/Unappropriated	9790	311,206.55		99,608.59		1,185.59
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		800,408.40		572,329.40		489,109.40

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	304,255.00		296,728.00		299,419.00
c. Unassigned/Unappropriated	9790	311,206.59		99,608.59		1,185.59
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.04)		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)		615,461.55		396,336.59		300,604.59
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.11%		6.68%		5.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		141.36		141.36		141.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,084,921.00		5,934,562.00		5,988,387.00
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)		6,084,921.00		5,934,562.00		5,988,387.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		304,246.05		296,728.10		299,419.35
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)		304,246.05		296,728.10		299,419.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	326,156.00		
Fund Reconciliation							30,672.00	32,742.50
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					73,411.00	0.00		
Fund Reconciliation							0.00	30,672.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							32,742.50	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					252,745.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	326,156.00	326,156.00	63,414.50	63,414.50

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	330,579.00		
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					77,834.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					252,745.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
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	330,579.00	330,579.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	148	148		
Charter School				
Total ADA	148	148	0.0%	Met
Second Prior Year (2015-16)				
District Regular	136	136		
Charter School				
Total ADA	136	136	0.0%	Met
First Prior Year (2016-17)				
District Regular	150	146		
Charter School		0		
Total ADA	150	146	2.7%	Met
Budget Year (2017-18)				
District Regular	141			
Charter School	0			
Total ADA	141			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular				
Charter School				
Total Enrollment	0	0	0.0%	Met
Second Prior Year (2015-16)				
District Regular	144	144		
Charter School				
Total Enrollment	144	144	0.0%	Met
First Prior Year (2016-17)				
District Regular	161	160		
Charter School				
Total Enrollment	161	160	0.6%	Met
Budget Year (2017-18)				
District Regular	160			
Charter School				
Total Enrollment	160			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	150	0	
Charter School		0	
Total ADA/Enrollment	150	0	0.0%
Second Prior Year (2015-16)			
District Regular	136	144	
Charter School			
Total ADA/Enrollment	136	144	94.4%
First Prior Year (2016-17)			
District Regular	146	160	
Charter School	0		
Total ADA/Enrollment	146	160	91.3%
Historical Average Ratio:			61.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			62.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	141	160		
Charter School	0			
Total ADA/Enrollment	141	160	88.1%	Not Met
1st Subsequent Year (2018-19)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

The District experienced a decline in enrollment early in 2017.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)		2,052,411.00	52,055,817.00	2,097,836.00

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	148.84	144.09	144.09	144.09
b. Prior Year ADA (Funded)		148.84	144.09	144.09
c. Difference (Step 1a minus Step 1b)		(4.75)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-3.19%	0.00%	0.00%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		1,997,222.00	2,021,489.00	2,035,083.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		24,267.00	52,092.00	46,129.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		24,267.00	52,092.00	46,129.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		1.22%	2.58%	2.27%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		-1.97%	2.58%	2.27%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-2.97% to -.97%	1.58% to 3.58%	1.27% to 3.27%

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)	5,876,691.00	6,182,064.00	6,468,682.00	6,620,900.00
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)	7,138,371.00	7,443,230.00	7,729,847.00	8,030,079.00
District's Projected Change in LCFF Revenue:		4.27%	3.85%	3.88%
LCFF Revenue Standard:		-2.97% to -.97%	1.58% to 3.58%	1.27% to 3.27%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Rate of property taxes higher than average in this district.

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)	2,301,124.70	3,175,625.24	72.5%
Second Prior Year (2015-16)	1,915,886.13	2,835,880.06	67.6%
First Prior Year (2016-17)	2,248,002.00	3,773,477.00	59.6%
	Historical Average Ratio:		66.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	61.6% to 71.6%	61.6% to 71.6%	61.6% to 71.6%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	2,450,400.00	3,354,951.00	73.0%	Not Met
1st Subsequent Year (2018-19)	2,413,127.00	3,423,017.00	70.5%	Met
2nd Subsequent Year (2019-20)	2,486,003.00	3,449,840.00	72.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district is contracting for business services in 17-18 through 19-20. It is anticipated that the district will hire an employee to fill this position, thus the ratio should be within range.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-1.97%	2.58%	2.27%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.97% to 8.03%	-7.42% to 12.58%	-7.73% to 12.27%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.97% to 3.03%	-2.42% to 7.58%	-2.73% to 7.27%

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)	347,279.00		
Budget Year (2017-18)	332,465.00	-4.27%	No
1st Subsequent Year (2018-19)	310,402.00	-6.64%	Yes
2nd Subsequent Year (2019-20)	310,402.00	0.00%	No

Explanation:
(required if Yes)

Title II program projected to end in 18-19.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2016-17)	219,203.00		
Budget Year (2017-18)	180,727.00	-17.55%	Yes
1st Subsequent Year (2018-19)	183,885.00	1.75%	No
2nd Subsequent Year (2019-20)	187,410.00	1.92%	No

Explanation:
(required if Yes)

No one-time dollars budgeted.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2016-17)	735,449.00		
Budget Year (2017-18)	560,004.00	-23.86%	Yes
1st Subsequent Year (2018-19)	478,837.00	-14.49%	Yes
2nd Subsequent Year (2019-20)	478,900.00	0.01%	No

Explanation:
(required if Yes)

Pre K-3 Grant sunsets on June 30, 2017.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2016-17)	126,873.00		
Budget Year (2017-18)	123,917.00	-2.33%	No
1st Subsequent Year (2018-19)	119,156.00	-3.84%	Yes
2nd Subsequent Year (2019-20)	119,924.00	0.64%	No

Explanation:
(required if Yes)

No one-time start up expenses anticipated in 18-19

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

First Prior Year (2016-17)	1,524,668.00		
Budget Year (2017-18)	1,164,179.00	-23.64%	Yes
1st Subsequent Year (2018-19)	1,177,271.00	1.12%	No
2nd Subsequent Year (2019-20)	1,187,524.00	0.87%	No

Explanation:
(required if Yes)

Legal services expense anticipated to decrease in 17-18.

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)	1,301,931.00		
Budget Year (2017-18)	1,073,196.00	-17.57%	Not Met
1st Subsequent Year (2018-19)	973,124.00	-9.32%	Not Met
2nd Subsequent Year (2019-20)	976,712.00	0.37%	Met

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

First Prior Year (2016-17)	1,651,541.00		
Budget Year (2017-18)	1,288,096.00	-22.01%	Not Met
1st Subsequent Year (2018-19)	1,296,427.00	0.65%	Met
2nd Subsequent Year (2019-20)	1,307,448.00	0.85%	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)

Title II program projected to end in 18-19.

Explanation:

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

No one-time dollars budgeted.

Explanation:

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

Pre K-3 Grant sunsets on June 30, 2017.

- 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)

No one-time start up expenses anticipated in 18-19

Explanation:

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

Legal services expense anticipated to decrease in 17-18.

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? No
- 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)	6,084,921.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited' for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	6,084,921.00	182,547.63	240,450.88	182,547.63
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%
			121,698.42	182,547.63
			Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
e. OMMA/RMA Contribution			275,932.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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)	0.00	0.00	312,393.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,544,253.30	1,658,576.60	725,836.59
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	(0.04)
d. Available Reserves (Lines 1a through 1c)	1,544,253.30	1,658,576.60	1,038,229.55
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	5,850,451.87	5,544,097.38	6,247,858.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	5,850,451.87	5,544,097.38	6,247,858.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	26.4%	29.9%	16.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	8.8%	10.0%	5.5%

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)	(123,974.69)	3,520,845.24	3.5%	Met
Second Prior Year (2015-16)	114,323.30	3,203,226.06	N/A	Met
First Prior Year (2016-17)	(588,097.00)	4,099,633.00	14.3%	Not Met
Budget Year (2017-18) (Information only)	(422,768.00)	3,685,530.00		

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)

One-time expense that occurred in 16-17 inflated the deficit spending amount. This is anticipated to be one-time in that year.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2014-15)	1,158,989.48	1,669,227.99	N/A		Met
Second Prior Year (2015-16)	1,687,652.68	1,545,253.30	8.4%		Not Met
First Prior Year (2016-17)	1,383,640.54	1,626,326.59	N/A		Met
Budget Year (2017-18) (Information only)	1,038,229.59				

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)

District had more expenses than budgeted.

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.)	141	141	141
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	6,084,921.00	5,934,562.00	5,988,387.00
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)	6,084,921.00	5,934,562.00	5,988,387.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	304,246.05	296,728.10	299,419.35
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)	304,246.05	296,728.10	299,419.35

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

**District's Reserve Standard
(Section 10B, Line 7):**

Status:

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0.00		
304,255.00	296,728.00	299,419.00
311,206.59	99,608.59	1,185.59
(0.04)	0.00	0.00
0.00		
0.00		
0.00		
615,461.55	396,336.59	300,604.59
10.11%	6.68%	5.02%
304,246.05	296,728.10	299,419.35
Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

The District currently under investigation by the California State Attorney General.

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

Yes

- 1b. If Yes, identify the expenditures:

The District has 2.0 FTE certificated positions funded one-time in 17-18.

S4. Contingent Revenues

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

No

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

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)	(1,329,135.00)			
Budget Year (2017-18)	(1,496,627.00)	167,492.00	12.6%	Not Met
1st Subsequent Year (2018-19)	(1,510,291.00)	13,664.00	0.9%	Met
2nd Subsequent Year (2019-20)	(1,555,474.00)	45,183.00	3.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)				
Budget Year (2017-18)	0.00	0.00	0.0%	Not 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)				
Budget Year (2017-18)	330,579.00	330,579.00	New	Not Met
1st Subsequent Year (2018-19)	274,812.00	(55,767.00)	-16.9%	Not Met
2nd Subsequent Year (2019-20)	274,812.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

There is an anticipated increase in Special Education excess costs beginning in 2017-2018.

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

Explanation:
(required if NOT met)

No transfers out.

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

Explanation:
(required if NOT met)

Transfer out to Fund 13 for GF contribution to Food Service Program and to Fund 40 for Debt Service payments.

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

Project information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	General Fund Object 7619	Fund 40 Object 7439	334,363
Certificates of Participation	19	General Fund	Fund 40	5,031,575
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Capital Lease	1	General Fund	Fund 40	55,766
TOTAL:				5,421,704

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	55,766	55,766		
Certificates of Participation	196,978	195,980	195,125	194,080
General Obligation Bonds				
Supp Early Retirement Program	49,778	49,778	49,778	49,788
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Capital Lease	8,731	8,731	8,731	8,731
Total Annual Payments:	311,253	310,255	253,634	252,599
Has total annual payment increased over prior year (2016-17)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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)

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

107,144.00

107,144.00

Actuarial

Jul 01, 2013

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

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
20,625.00	20,625.00	20,625.00
0.00	0.00	0.00
26,400.00	26,400.00	26,400.00
3	3	3

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	11.2	13.4	11.4	11.4

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations with SDTA will begin in the Fall of 2017.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

14,900

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

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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

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	11.4	13.0	13.0	13.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

Yes

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:

Jan 10, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 10, 2017

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

Yes

If Yes, date of budget revision board adoption:

Feb 14, 2017

4. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: Jun 30, 2018

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

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

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

Classified (Non-management) Prior Year Settlements

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	5.5	6.0	6.0	6.0

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

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

No

If Yes, complete question 2.

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

Negotiations will be closed for Classified Confidential through 6/30/18. All other employees in this category : Negotiations will begin in the Fall 2017/

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)

Negotiations Not Settled

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

5,000

4. Amount included for any tentative salary schedule increases

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

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

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

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

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and 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

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 20, 2017

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	<div>Yes</div>
A2. Is the system of personnel position control independent from the payroll system?	<div>Yes</div>
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)	<div>No</div>
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	<div>No</div>
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?	<div>No</div>
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<div>No</div>
A7. Is the district's financial system independent of the county office system?	<div>No</div>
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)	<div>No</div>
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div>Yes</div>

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

Comments:
(optional)

Superintendent hired in August 2016. Interim Chief Business Official in place.

End of School District Budget Criteria and Standards Review

LCFF Calculator Universal Assumptions				
Sausalito Marin City (65474) - 17-18 Adopted Budget				

Summary of Funding				
	2016-17	2017-18	2018-19	2019-20
Target	\$ 2,043,429	\$ 2,052,411	\$ 2,055,817	\$ 2,097,836
Floor	1,940,679	1,997,222	1,982,991	2,035,084
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	46,207	30,922	20,734	16,623
Current Year Gap Funding	56,543	24,267	52,092	46,129
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 1,997,222	\$ 2,021,489	\$ 2,035,083	\$ 2,081,213

Components of LCFF By Object Code				
	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 904,071	\$ 904,071	\$ 904,071	\$ 904,071
8011 - Fair Share	(88,908)	(88,908)	(88,908)	(88,908)
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	29,768	29,768	28,818	28,818
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	5,876,691	6,182,064	6,423,426	6,674,443
8096 - In-Lieu of Property Taxes	(2,725,282)	(2,914,204)	(2,971,488)	(3,076,624)
Property Taxes net of in-lieu	3,151,409	3,267,860	3,451,938	3,597,819
TOTAL FUNDING	\$ 3,996,340	\$ 4,112,791	\$ 4,295,919	\$ 4,441,800
<i>Basic Aid Status</i>				
Basic Aid				
Less: Excess Taxes	\$ 1,969,350	\$ 2,061,535	\$ 2,232,018	\$ 2,331,769
Less: EPA in Excess to LCFF Funding	\$ 29,768	\$ 29,768	\$ 28,818	\$ 28,818
Total Phase-In Entitlement	\$ 1,997,222	\$ 2,021,488	\$ 2,035,083	\$ 2,081,213
8012 - EPA Receipts (for budget & cashflow)	\$ 29,778	\$ 29,768	\$ 28,818	\$ 28,818

ERR

LCFF Calculator Universal Assumptions				
Sausalito Marin City (65474) - 17-18 Adopted Budget				
Summary of Student Population				
	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	128.00	128.00	128.00	128.00
COE Unduplicated Pupil Count	1.00	1.00	1.00	1.00
Total Unduplicated pupil Count	129.00	129.00	129.00	129.00
Rolling %, Supplemental Grant	82.5500%	80.8300%	83.4100%	84.3100%
Rolling %, Concentration Grant	82.5500%	80.8300%	83.4100%	84.3100%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	77.49	77.49	73.66	73.66
Grades 4-6	43.27	43.27	41.55	41.55
Grades 7-8	28.08	28.08	28.88	28.88
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	148.84	148.84	144.09	144.09
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	148.84	148.84	144.09	144.09
ACTUAL ADA (Current Year Only)				
Grades TK-3	77.49	73.66	73.66	73.66
Grades 4-6	43.27	41.55	41.55	41.55
Grades 7-8	28.08	28.88	28.88	28.88
Grades 9-12	-	-	-	-
Total Actual ADA	148.84	144.09	144.09	144.09
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	4.75	-	-
Minimum Proportionality Percentage (MPP)				
	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concen \$	340,681 \$	229,909 \$	286,286 \$	322,669
Current year Minimum Proportionality Percentag	31.58%	18.94%	24.45%	27.33%

LCFF Calculator Universal Assumptions				
Sausalito Marin City (65474) - 17-18 Adopted Budget				

Summary of Funding				
	2016-17	2017-18	2018-19	2019-20
Target	\$ 2,043,429	\$ 2,052,411	\$ 2,055,817	\$ 2,097,836
Floor	1,940,679	1,997,222	1,982,991	2,035,084
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	46,207	30,922	20,734	16,623
Current Year Gap Funding	56,543	24,267	52,092	46,129
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 1,997,222	\$ 2,021,489	\$ 2,035,083	\$ 2,081,213

Components of LCFF By Object Code				
	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 904,071	\$ 904,071	\$ 904,071	\$ 904,071
8011 - Fair Share	(88,908)	(88,908)	(88,908)	(88,908)
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	29,768	29,768	28,818	28,818
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	5,876,691	6,182,064	6,423,426	6,674,443
8096 - In-Lieu of Property Taxes	(2,725,282)	(2,914,204)	(2,971,488)	(3,076,624)
Property Taxes net of in-lieu	3,151,409	3,267,860	3,451,938	3,597,819
TOTAL FUNDING	\$ 3,996,340	\$ 4,112,791	\$ 4,295,919	\$ 4,441,800
<i>Basic Aid Status</i>				
Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
Less: Excess Taxes	\$ 1,969,350	\$ 2,061,535	\$ 2,232,018	\$ 2,331,769
Less: EPA in Excess to LCFF Funding	\$ 29,768	\$ 29,768	\$ 28,818	\$ 28,818
Total Phase-In Entitlement	\$ 1,997,222	\$ 2,021,488	\$ 2,035,083	\$ 2,081,213
8012 - EPA Receipts (for budget & cashflow)	\$ 29,778	\$ 29,768	\$ 28,818	\$ 28,818

ERR

LCFF Calculator Universal Assumptions				
Sausalito Marin City (65474) - 17-18 Adopted Budget				
Summary of Student Population				
	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	128.00	128.00	128.00	128.00
COE Unduplicated Pupil Count	1.00	1.00	1.00	1.00
Total Unduplicated pupil Count	129.00	129.00	129.00	129.00
Rolling %, Supplemental Grant	82.5500%	80.8300%	83.4100%	84.3100%
Rolling %, Concentration Grant	82.5500%	80.8300%	83.4100%	84.3100%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	77.49	77.49	73.66	73.66
Grades 4-6	43.27	43.27	41.55	41.55
Grades 7-8	28.08	28.08	28.88	28.88
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	148.84	148.84	144.09	144.09
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	148.84	148.84	144.09	144.09
ACTUAL ADA (Current Year Only)				
Grades TK-3	77.49	73.66	73.66	73.66
Grades 4-6	43.27	41.55	41.55	41.55
Grades 7-8	28.08	28.88	28.88	28.88
Grades 9-12	-	-	-	-
Total Actual ADA	148.84	144.09	144.09	144.09
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	4.75	-	-
Minimum Proportionality Percentage (MPP)				
	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concen \$	340,681 \$	229,909 \$	286,286 \$	322,669
Current year Minimum Proportionality Percentag	31.58%	18.94%	24.45%	27.33%

LCFF Calculator Universal Assumptions				
Sausalito Marin City (65474) - 17-18 Adopted Budget				

Summary of Funding				
	2016-17	2017-18	2018-19	2019-20
Target	\$ 2,043,429	\$ 2,052,411	\$ 2,055,817	\$ 2,097,836
Floor	1,940,679	1,997,222	1,982,991	2,035,084
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	46,207	30,922	20,734	16,623
Current Year Gap Funding	56,543	24,267	52,092	46,129
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 1,997,222	\$ 2,021,489	\$ 2,035,083	\$ 2,081,213

Components of LCFF By Object Code				
	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 904,071	\$ 904,071	\$ 904,071	\$ 904,071
8011 - Fair Share	(88,908)	(88,908)	(88,908)	(88,908)
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	29,768	29,768	28,818	28,818
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	5,876,691	6,182,064	6,423,426	6,674,443
8096 - In-Lieu of Property Taxes	(2,725,282)	(2,914,204)	(2,971,488)	(3,076,624)
Property Taxes net of in-lieu	3,151,409	3,267,860	3,451,938	3,597,819
TOTAL FUNDING	\$ 3,996,340	\$ 4,112,791	\$ 4,295,919	\$ 4,441,800
<i>Basic Aid Status</i>				
Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
Less: Excess Taxes	\$ 1,969,350	\$ 2,061,535	\$ 2,232,018	\$ 2,331,769
Less: EPA in Excess to LCFF Funding	\$ 29,768	\$ 29,768	\$ 28,818	\$ 28,818
Total Phase-In Entitlement	\$ 1,997,222	\$ 2,021,488	\$ 2,035,083	\$ 2,081,213
8012 - EPA Receipts (for budget & cashflow)	\$ 29,778	\$ 29,768	\$ 28,818	\$ 28,818

ERR

LCFF Calculator Universal Assumptions				
Sausalito Marin City (65474) - 17-18 Adopted Budget				
Summary of Student Population				
	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	128.00	128.00	128.00	128.00
COE Unduplicated Pupil Count	1.00	1.00	1.00	1.00
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Rolling %, Concentration Grant	82.5500%	80.8300%	83.4100%	84.3100%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	77.49	77.49	73.66	73.66
Grades 4-6	43.27	43.27	41.55	41.55
Grades 7-8	28.08	28.08	28.88	28.88
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	148.84	148.84	144.09	144.09
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	148.84	148.84	144.09	144.09
ACTUAL ADA (Current Year Only)				
Grades TK-3	77.49	73.66	73.66	73.66
Grades 4-6	43.27	41.55	41.55	41.55
Grades 7-8	28.08	28.88	28.88	28.88
Grades 9-12	-	-	-	-
Total Actual ADA	148.84	144.09	144.09	144.09
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	4.75	-	-
Minimum Proportionality Percentage (MPP)				
	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concen \$	340,681 \$	229,909 \$	286,286 \$	322,669
Current year Minimum Proportionality Percentag	31.58%	18.94%	24.45%	27.33%

SACS2017 Financial Reporting Software - 2017.1.0
6/16/2017 11:24:32 AM

21-65474-0000000

July 1 Budget
2017-18 Budget
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017 Financial Reporting Software - 2017.1.0
6/16/2017 11:24:32 AM

21-65474-0000000

July 1 Budget
2017-18 Budget
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017 Financial Reporting Software - 2017.1.0
6/16/2017 11:23:52 AM

21-65474-0000000

July 1 Budget
2017-18 Budget
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017 Financial Reporting Software - 2017.1.0
6/16/2017 11:24:18 AM

21-65474-0000000

July 1 Budget
2016-17 Estimated Actuals
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
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IMPORT CHECKS

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of \$1,000 by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	3327	9200	-1,899.00

Explanation: This accounts receivable error will be corrected during the year end closing process.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017 Financial Reporting Software - 2017.1.0
6/16/2017 11:24:18 AM

21-65474-0000000

July 1 Budget
2016-17 Estimated Actuals
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

LCFF Calculator Universal Assumptions				
Sausalito M-18 Adopted Budget				

Summary of Funding				
	2016-17	2017-18	2018-19	2019-20
Target	\$ 2,043,429	\$ 2,052,411	\$ 2,055,817	\$ 2,097,836
Floor	1,940,679	1,997,222	1,982,991	2,035,084
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap <i>(informational only)</i>	46,207	30,922	20,734	16,623
Current Year Gap Funding	56,543	24,267	52,092	46,129
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 1,997,222	\$ 2,021,489	\$ 2,035,083	\$ 2,081,213

Components of LCFF By Object Code				
	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 904,071	\$ 904,071	\$ 904,071	\$ 904,071
8011 - Fair Share	(88,908)	(88,908)	(88,908)	(88,908)
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	29,768	29,768	28,818	28,818
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	5,876,691	6,182,064	6,423,426	6,674,443
8096 - In-Lieu of Property Taxes	(2,725,282)	(2,914,204)	(2,971,488)	(3,076,624)
Property Taxes net of in-lieu	3,151,409	3,267,860	3,451,938	3,597,819
TOTAL FUNDING	\$ 3,996,340	\$ 4,112,791	\$ 4,295,919	\$ 4,441,800
<i>Basic Aid Status</i>				
	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Less: Excess Taxes	\$ 1,969,350	\$ 2,061,535	\$ 2,232,018	\$ 2,331,769
Less: EPA in Excess to LCFF Funding	\$ 29,768	\$ 29,768	\$ 28,818	\$ 28,818
Total Phase-In Entitlement	\$ 1,997,222	\$ 2,021,488	\$ 2,035,083	\$ 2,081,213
8012 - EPA Receipts <i>(for budget & cashflow)</i>	\$ 29,778	\$ 29,768	\$ 28,818	\$ 28,818

ERR

LCFF Calculator Universal Assumptions				
Sausalito M-18 Adopted Budget				
Summary of Student Population				
	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	128.00	128.00	128.00	128.00
COE Unduplicated Pupil Count	1.00	1.00	1.00	1.00
Total Unduplicated pupil Count	129.00	129.00	129.00	129.00
Rolling %, Supplemental Grant	82.5500%	80.8300%	83.4100%	84.3100%
Rolling %, Concentration Grant	82.5500%	80.8300%	83.4100%	84.3100%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	77.49	77.49	73.66	73.66
Grades 4-6	43.27	43.27	41.55	41.55
Grades 7-8	28.08	28.08	28.88	28.88
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	148.84	148.84	144.09	144.09
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	148.84	148.84	144.09	144.09
ACTUAL ADA (Current Year Only)				
Grades TK-3	77.49	73.66	73.66	73.66
Grades 4-6	43.27	41.55	41.55	41.55
Grades 7-8	28.08	28.88	28.88	28.88
Grades 9-12	-	-	-	-
Total Actual ADA	148.84	144.09	144.09	144.09
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	4.75	-	-
Minicentage (MPP)				
	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concen \$	340,681 \$	229,909 \$	286,286 \$	322,669
Current year Minimum Proportionality Percentagi	31.58%	18.94%	24.45%	27.33%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Sausalito Marin City (65474) - 17-18 Adopted Budget

6/16/17

	2016-17	2017-18	2018-19	2019-20
COLA	0.00%	1.56%	2.15%	2.35%
GAP Funding rate	55.03%	43.97%	71.53%	73.51%
Estimated Property Taxes (with RDA)	A-6 5,876,691	6,182,064	6,423,426	6,674,443
Less In-Lieu transfer	\$ (2,725,282)	\$ (2,914,204)	\$ (2,971,488)	\$ (3,076,624)
Total Local Revenue	\$ 3,151,409	\$ 3,267,860	\$ 3,451,938	\$ 3,597,819
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 Transition. 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-3 157	152	152	152
COE Enrollment	A-2 / A-4 1	1	1	1
Total Enrollment	158	153	153	153
District Unduplicated Pupil Count	B-1 / B-3 128	128	128	128
COE Unduplicated Pupil Count	B-2 / B-4 1	1	1	1
Total Unduplicated Pupil Count	129	129	129	129
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	81.65%	84.31%	84.31%	84.31%
Unduplicated Pupil Percentage (%)	82.55%	80.83%	83.41%	84.31%

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
CURRENT YEAR ADA:						
Grades TK-3	B-1	55.56	77.30	73.47	73.47	73.47
Grades 4-6	B-2	35.25	41.71	39.99	39.99	39.99
Grades 7-8	B-3	22.57	27.10	27.90	27.90	27.90
Grades 9-12	B-4	-	-			
NPS, NPS-LCI, CDS:						
TK-3	P-2					
4-6	Annual	0.64	0.64	0.64	0.64	0.64
7-8		0.97	0.97	0.97	0.97	0.97
9-12		-				
COE operated (Community School, Special Ed):						
TK-3	E-6 & E-11	0.19	0.19	0.19	0.19	0.19
4-6	E-7 & E-12	0.92	0.92	0.92	0.92	0.92
7-8	E-8 & E-13	0.01	0.01	0.01	0.01	0.01
9-12	E-9 & E-14	-				
TOTAL		148.84	144.09	144.09	144.09	144.09
RATIO: District ADA to Enrollment		0.94	0.94	0.94	0.94	0.94
RATIO: Combined ADA to Enrollment		0.94	0.94	0.94	0.94	0.94

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Sausalito Marin City (65474) - 17-18 Adopted Budget

6/16/17

	2016-17	2017-18	2018-19	2019-20
LCFF ADA				
ADA Guarantee - Prior Year	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Grades TK-3	71.24	77.30	73.47	73.47
Grades 4-6	42.89	41.71	39.99	39.99
Grades 7-8	18.17	27.10	27.90	27.90
Grades 9-12	-	-	-	-
LCFF Subtotal	132.30	146.11	141.36	141.36
NSS	-	-	-	-
TOTAL	132.30	146.11	141.36	141.36
ADA Guarantee - Current Year				
Grades TK-3	77.30	73.47	73.47	73.47
Grades 4-6	41.71	39.99	39.99	39.99
Grades 7-8	27.10	27.90	27.90	27.90
Grades 9-12	-	-	-	-
LCFF Subtotal	146.11	141.36	141.36	141.36
NSS	-	-	-	-
TOTAL	146.11	141.36	141.36	141.36
Change in LCFF ADA (excludes NSS ADA)	13.81 Increase	(4.75) Decline	- No Change	- No Change
Funded LCFF ADA				
Grades TK-3	77.30	77.30	73.47	73.47
Grades 4-6	41.71	41.71	39.99	39.99
Grades 7-8	27.10	27.10	27.90	27.90
Grades 9-12	-	-	-	-
Subtotal	146.11	146.11	141.36	141.36
	<i>Current</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated				
Grades TK-3	0.19	0.19	0.19	0.19
Grades 4-6	1.56	1.56	1.56	1.56
Grades 7-8	0.98	0.98	0.98	0.98
Grades 9-12	-	-	-	-
Subtotal	2.73	2.73	2.73	2.73
Total				
Grades TK-3	77.49	77.49	73.66	73.66
Grades 4-6	43.27	43.27	41.55	41.55
Grades 7-8	28.08	28.08	28.88	28.88
Grades 9-12	-	-	-	-
Subtotal	148.84	148.84	144.09	144.09

	2016-17	2017-18	2018-19	201
Local Property Taxes	\$ 5,876,691	\$ 6,182,064	\$ 6,423,426	\$ 6,674,443
Less: RDA incl. in Prop. Taxes	\$ 874			
Local Property Taxes less RDA	\$ 5,875,817	\$ 6,182,064	\$ 6,423,426	
District LCFF ADA	148.84	148.84	144.09	144.09
Total Charter LCFF ADA	374.62	396.15	390.45	390.45
Total LCFF ADA	523.46	544.99	534.54	
Property Taxes per ADA	\$ 11,224.96	\$ 11,343.45	\$ 12,016.74	
Total Funded by Property Taxes per ADA	\$ -	\$ -	\$ -	
Total Funded by LCFF Funding per ADA	2,725,282	2,914,204	2,971,488	
Certified In-Lieu Taxes	-	-	-	
Alternative Calculation Tool				
District In-Lieu of Property Tax Transfer	\$ 2,725,282	\$ 2,914,204	\$ 2,971,488	
Prior Year Basic Aid Status	Basic Aid	Basic Aid	Basic Aid	
1 Willow Creek Academy	\$ 2,725,282	\$ 2,914,204	\$ 2,971,488	
1. Property taxes per ADA x Charter ADA				
ADA	374.62 \$ 4,205,095	396.15 \$ 4,493,708	390.45 \$ 4,691,936	390.45
2. LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools				
a. Charter IS funded at Target in prior year				
Grade Level	ADA	ADA	ADA	ADA
Grades K-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -	
b. Charter IS NOT funded at Target in prior year				
Target Base + GSA	2,803,665	3,015,522	3,045,790	3,122,779
Total Target Grant	3,080,556	3,306,942	3,326,977	3,408,077
Ratio of Base to Total Target	91.01%	91.19%	91.55%	91.63%
Floor + CY Gap	2,978,739	3,195,750	3,245,754	3,357,660
Charter ADA (from all districts)	372.65	396.15	390.45	390.45
Floor + CY Gap per ADA	7,993.40	8,067.02	8,312.85	8,599.46
ADA for students residing in the District	374.62	396.15	390.45	390.45
Floor + CY Gap for District of Residence	2,994,486	3,195,750	3,245,754	3,357,660
In-Lieu of Property Tax limit during Transition	\$ 2,725,282	\$ 2,914,204	\$ 2,971,488	

The Marin Common Message

May Revision 2017

MARIN COUNTY OFFICE OF EDUCATION

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Introduction

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

May Revision Key Guidance

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

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

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

Significant Changes since 2nd Interim

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

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

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

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

Planning Factors for 2017-18 and MYPs

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

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

Proposition 98

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

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

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

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

One Time Funding

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

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

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

Cash Management

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

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

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

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

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

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

Education Protection Account (EPA)

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

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

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

Federal Funding

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

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

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

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

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

Special Education

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

Districts of Choice

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

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

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

Basic Aid

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

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

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

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

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

Child Care, Preschool and Transitional Kindergarten

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

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

Significant Adjustments:

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

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

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

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

Career Technical Education

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

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

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

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

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

Retirement

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

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

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

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

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

Proposition 39

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

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

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

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

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

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

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

Summary

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

SSC School District and Charter School Financial Projection Dashboard 2017-18 May Revision

This version of SSC's Financial Projection Dashboard is based on the 2017-18 May Revision. We have updated the Local Control Funding Formula (LCFF) factors. We have also updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 1.56%	\$110	\$112	\$115	\$134
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$748	-	-	\$227
2017-18 Adjusted Base Grants	\$7,941	\$7,301	\$7,518	\$8,939
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DASHBOARD FACTORS					
Factor	2016-17	2017-18	2018-19	2019-20	2020-21
LCFF Planning Factors	SSC Simulator	SSC Simulator	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²
SSC Gap Funding Percentage	55.03%	43.97%	39.03%	41.51%	44.07%
Department of Finance Gap Funding Percentage	55.03%	43.97%	71.53%	73.51%	100.00%
Gap Funding Percentage ¹ (May Revise)	54.84%	43.97%	-	-	-

PLANNING FACTORS					
Factor	2016-17	2017-18	2018-19	2019-20	2020-21
Statutory COLA	0.00%	1.56%	2.15%	2.35%	2.57%
COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education	0.00%	1.56%	2.15%	2.35%	2.57%
California CPI	2.50%	3.11%	3.19%	2.86%	2.97%
Interest Rate for Ten-Year Treasuries	2.20%	2.67%	2.90%	3.05%	3.00%
California Lottery	Unrestricted per ADA	\$144	\$144	\$144	\$144
	Restricted per ADA	\$45	\$45	\$45	\$45
Mandate Block Grant (District)	Grades K-8 per ADA	\$28.42	\$28.42	\$28.42	\$28.42
	Grades 9-12 per ADA	\$56	\$56	\$56	\$56
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$14.21	\$14.21	\$14.21	\$14.21
	Grades 9-12 per ADA	\$42	\$42	\$42	\$42
One-Time Discretionary Funds per ADA	\$214	\$170 ³	-	-	-
CalPERS Employer Rate (projected)	13.888%	15.531%	18.1%	20.8%	23.8%
CalSTRS Employer Rate (statutory)	12.58%	14.43%	16.28%	18.13%	19.10%

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan
The greater of 5% or \$66,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$66,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

¹ Either this percentage or the final State Budget gap percentage can be used for calculating movement toward class sizes of 24:1 at grades transitional kindergarten-3.

² For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator.

³ Amount is not eligible for receipt until May 2019, and LEAs should exclude from their budget and multiyear projection.