

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: LUSD Administration Bldg-Buss Conf Rm  
Date: June 05, 2017

Place: LUSD Administration Bldg-MP Rm  
Date: June 08, 2017  
Time: 6:30 p.m.

Adoption Date: June 22, 2017

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

Contact person for additional information on the budget reports:

Name: Sherrie Egeskog

Telephone: 619-390-2604

Title: Director of Finance

E-mail: segeskog@lsusd.net

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		<b>X</b>
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?</li> </ul>	<b>X</b>	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		<b>X</b>
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>		<b>X</b>
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>		<b>X</b>
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		<b>X</b>
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	<b>X</b>	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>		<b>X</b>
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		<b>X</b>
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>		<b>X</b>
		<ul style="list-style-type: none"> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>	<b>Jun 22, 2017</b>	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		<b>X</b>

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		<b>X</b>
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	<b>X</b>	
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?	<b>X</b>	
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?	<b>X</b>	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

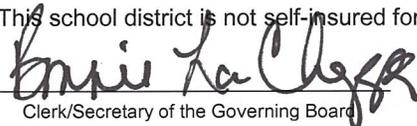
(  ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

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

(  ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Information is available through the San Diego County Office of Education/Joint Powers of 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: Jun 22, 2017

For additional information on this certification, please contact:

Name: Sherrie Egeskog

Title: Director of Finance

Telephone: 619-390-2604

E-mail: segeskog@lsusd.net

G = General Ledger Data; S = Supplemental Data

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

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	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	39,492,142.00	273,225.00	39,765,367.00	40,150,017.00	273,225.00	40,423,242.00	1.7%
2) Federal Revenue		8100-8299	198,677.00	3,041,395.00	3,240,072.00	160,000.00	2,399,238.00	2,559,238.00	-21.0%
3) Other State Revenue		8300-8599	1,988,776.00	3,664,513.00	5,653,289.00	1,602,225.00	2,882,404.00	4,484,629.00	-20.7%
4) Other Local Revenue		8600-8799	1,820,658.00	3,683,048.00	5,503,706.00	1,439,231.00	3,583,109.00	5,022,340.00	-8.7%
5) TOTAL, REVENUES			43,500,253.00	10,662,181.00	54,162,434.00	43,351,473.00	9,137,976.00	52,489,449.00	-3.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	18,586,594.00	4,157,138.00	22,743,732.00	18,115,723.00	4,215,639.00	22,331,362.00	-1.8%
2) Classified Salaries		2000-2999	4,903,233.00	3,122,178.00	8,025,411.00	5,027,682.00	3,355,592.00	8,383,274.00	4.5%
3) Employee Benefits		3000-3999	9,704,129.00	5,307,061.00	15,011,190.00	10,034,417.00	5,429,916.00	15,464,333.00	3.0%
4) Books and Supplies		4000-4999	954,425.00	1,097,722.00	2,052,147.00	921,518.00	1,102,186.00	2,023,704.00	-1.4%
5) Services and Other Operating Expenditures		5000-5999	3,402,457.00	1,972,871.00	5,375,328.00	3,541,533.00	1,583,080.00	5,124,613.00	-4.7%
6) Capital Outlay		6000-6999	299,781.00	1,013,077.00	1,312,858.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(949,778.00)	813,776.00	(136,002.00)	(1,193,602.00)	1,057,982.00	(135,620.00)	-0.3%
9) TOTAL, EXPENDITURES			36,900,841.00	17,483,823.00	54,384,664.00	36,447,271.00	16,744,395.00	53,191,666.00	-2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			6,599,412.00	(6,821,642.00)	(222,230.00)	6,904,202.00	(7,606,419.00)	(702,217.00)	216.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	3,150.00	0.00	3,150.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,432,479.00)	6,432,479.00	0.00	(7,319,734.00)	7,319,734.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,429,329.00)	6,432,479.00	3,150.00	(7,319,734.00)	7,319,734.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			170,083.00	(389,163.00)	(219,080.00)	(415,532.00)	(286,685.00)	(702,217.00)	220.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	7,980,843.93	1,290,527.80	9,271,371.73	8,150,926.93	901,364.80	9,052,291.73	-2.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			7,980,843.93	1,290,527.80	9,271,371.73	8,150,926.93	901,364.80	9,052,291.73	-2.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,980,843.93	1,290,527.80	9,271,371.73	8,150,926.93	901,364.80	9,052,291.73	-2.4%
2) Ending Balance, June 30 (E + F1e)			8,150,926.93	901,364.80	9,052,291.73	7,735,394.93	614,679.80	8,350,074.73	-7.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	901,364.90	901,364.90	0.00	614,679.90	614,679.90	-31.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	215,000.00	0.00	215,000.00	715,000.00	0.00	715,000.00	232.6%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,631,540.00	0.00	1,631,540.00	1,595,750.00	0.00	1,595,750.00	-2.2%
Unassigned/Unappropriated Amount		9790	6,219,386.93	(0.10)	6,219,386.83	5,339,644.93	(0.10)	5,339,644.83	-14.1%

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)	
<b>G. ASSETS</b>								
1) Cash								
a) in County Treasury		9110	0.00	0.00	0.00			
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	0.00	0.00	0.00			
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	0.00	0.00	0.00			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL_ASSETS			0.00	0.00	0.00			
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL_DEFERRED OUTFLOWS			0.00	0.00	0.00			
<b>I. LIABILITIES</b>								
1) Accounts Payable		9500	0.00	0.00	0.00			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL_LIABILITIES			0.00	0.00	0.00			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL_DEFERRED INFLOWS			0.00	0.00	0.00			
<b>K. FUND EQUITY</b>								
Ending Fund Balance, June 30								

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)	
					0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment		8011	25,710,972.00	0.00	25,710,972.00	26,855,183.00	0.00	26,855,183.00	4.5%
State Aid - Current Year		8012	6,281,338.00	0.00	6,281,338.00	5,817,544.00	0.00	5,817,544.00	-7.4%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	(11,631.00)	0.00	(11,631.00)	New
State Aid - Prior Years									
Tax Relief Subventions		8021	62,465.00	0.00	62,465.00	62,465.00	0.00	62,465.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	8,323,891.00	0.00	8,323,891.00	8,323,891.00	0.00	8,323,891.00	0.0%
Secured Roll Taxes		8042	270,291.00	0.00	270,291.00	270,291.00	0.00	270,291.00	0.0%
Unsecured Roll Taxes		8043	(3,511.00)	0.00	(3,511.00)	(3,511.00)	0.00	(3,511.00)	0.0%
Prior Years' Taxes		8044	571,203.00	0.00	571,203.00	571,203.00	0.00	571,203.00	0.0%
Supplemental Taxes									
Education Revenue Augmentation		8045	(101,117.00)	0.00	(101,117.00)	(101,117.00)	0.00	(101,117.00)	0.0%
Fund (ERAF)									
Community Redevelopment Funds		8047	211,512.00	0.00	211,512.00	211,512.00	0.00	211,512.00	0.0%
(SB 617/699/1992)									
Penalties and Interest from		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Delinquent Taxes									
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(50%) Adjustment									
Subtotal, LCFF Sources			41,327,044.00	0.00	41,327,044.00	41,995,830.00	0.00	41,995,830.00	1.6%
LCFF Transfers									
Unrestricted LCFF Transfers -		8091	0.00		0.00	0.00		0.00	0.0%
Current Year	0000								
All Other LCFF Transfers -		8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Current Year	All Other								
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,834,902.00)	0.00	(1,834,902.00)	(1,845,813.00)	0.00	(1,845,813.00)	0.6%
Property Taxes Transfers		8097	0.00	273,225.00	273,225.00	0.00	273,225.00	273,225.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			39,492,142.00	273,225.00	39,765,367.00	40,150,017.00	273,225.00	40,423,242.00	1.7%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	198,677.00	0.00	198,677.00	160,000.00	0.00	160,000.00	-19.5%
Special Education Entitlement		8181	0.00	1,095,809.00	1,095,809.00	0.00	1,035,813.00	1,035,813.00	-5.5%
Special Education Discretionary Grants		8182	0.00	238,945.00	238,945.00	0.00	252,099.00	252,099.00	5.5%
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		760,636.00	760,636.00		690,903.00	690,903.00	-9.2%
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		146,840.00	146,840.00		146,840.00	146,840.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		2,218.00	2,218.00		1,858.00	1,858.00	-16.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		28,478.00	28,478.00		28,478.00	28,478.00	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		549,530.00	549,530.00		62,589.00	62,589.00	-88.6%
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	218,939.00	218,939.00	0.00	180,658.00	180,658.00	-17.5%
TOTAL, FEDERAL REVENUE			198,677.00	3,041,395.00	3,240,072.00	160,000.00	2,399,238.00	2,559,238.00	-21.0%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	728,698.00	728,698.00	0.00	728,698.00	728,698.00	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									
Mandated Costs Reimbursements									
Lottery - Unrestricted and Instructional Materials			1,188,028.00	0.00	1,188,028.00	852,827.00	0.00	852,827.00	-28.2%
Tax Relief Subventions			747,263.00	245,170.00	992,433.00	729,398.00	227,937.00	957,335.00	-3.5%
Restricted Levies - Other									
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		759,537.00	759,537.00		0.00	0.00	-100.0%
Career Technical Education Incentive									

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.00%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.00%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.00%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.00%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.00%
All Other State Revenue	All Other	8590	53,485.00	1,931,108.00	1,984,593.00	20,000.00	1,925,769.00	1,945,769.00	-2.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,988,776.00	3,664,513.00	5,653,289.00	1,602,225.00	2,882,404.00	4,484,629.00	-20.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8625	0.00	164,866.00	164,866.00	0.00	164,866.00	164,866.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction									
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	50,000.00	0.00	50,000.00	64,000.00	0.00	64,000.00	28.0%
Interest		8660	50,740.00	0.00	50,740.00	71,605.00	0.00	71,605.00	41.1%
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	35,434.00	0.00	35,434.00	36,000.00	0.00	36,000.00	1.6%
Interagency Services		8677	928,909.00	517,638.00	1,446,547.00	966,926.00	517,638.00	1,484,564.00	2.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	755,575.00	322,245.00	1,077,820.00	300,700.00	210,752.00	511,452.00	-52.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,678,299.00	2,678,299.00		2,689,853.00	2,689,853.00	0.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,820,658.00	3,683,048.00	5,503,706.00	1,439,231.00	3,583,109.00	5,022,340.00	-8.7%
<b>TOTAL, REVENUES</b>			43,500,253.00	10,662,181.00	54,162,434.00	43,351,473.00	9,137,976.00	52,489,449.00	-3.1%

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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	15,199,063.00	3,996,224.00	19,195,287.00	15,066,093.00	4,046,960.00	19,113,053.00	-0.4%
Certificated Pupil Support Salaries		1200	1,131,750.00	76,281.00	1,208,031.00	1,092,022.00	91,574.00	1,183,596.00	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,255,781.00	84,633.00	2,340,414.00	1,957,608.00	77,105.00	2,034,713.00	-13.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,586,594.00	4,157,138.00	22,743,732.00	18,115,723.00	4,215,639.00	22,331,362.00	-1.8%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	93,309.00	1,891,195.00	1,984,504.00	66,793.00	2,093,383.00	2,160,176.00	8.9%
Classified Support Salaries		2200	1,861,192.00	688,721.00	2,549,913.00	1,834,118.00	718,996.00	2,553,114.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	689,923.00	90,837.00	780,760.00	720,049.00	83,931.00	803,980.00	3.0%
Clerical, Technical and Office Salaries		2400	1,724,470.00	102,184.00	1,826,654.00	1,795,215.00	108,808.00	1,904,023.00	4.2%
Other Classified Salaries		2900	534,339.00	349,241.00	883,580.00	611,507.00	350,474.00	961,981.00	8.9%
TOTAL, CLASSIFIED SALARIES			4,903,233.00	3,122,178.00	8,025,411.00	5,027,682.00	3,355,592.00	8,383,274.00	4.5%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,422,992.00	2,437,710.00	4,860,702.00	2,692,039.00	2,419,659.00	5,111,698.00	5.2%
PERS		3201-3202	609,707.00	372,838.00	982,545.00	654,062.00	422,959.00	1,077,021.00	9.6%
OASDI/Medicare/Alternative		3301-3302	661,842.00	300,608.00	962,450.00	663,427.00	315,932.00	979,359.00	1.8%
Health and Welfare Benefits		3401-3402	4,744,939.00	1,959,445.00	6,704,384.00	5,021,021.00	2,019,012.00	7,040,033.00	5.0%
Unemployment Insurance		3501-3502	11,745.00	3,640.00	15,385.00	11,665.00	3,770.00	15,435.00	0.3%
Workers' Compensation		3601-3602	406,421.00	124,074.00	530,495.00	426,790.00	127,544.00	554,334.00	4.5%
OPEB, Allocated		3701-3702	197,262.00	50,360.00	247,622.00	263,431.00	50,914.00	314,345.00	26.9%
OPEB, Active Employees		3751-3752	199,328.00	58,386.00	257,714.00	140,831.00	70,126.00	210,957.00	-18.1%
Other Employee Benefits		3901-3902	449,893.00	0.00	449,893.00	161,151.00	0.00	161,151.00	-64.2%
TOTAL, EMPLOYEE BENEFITS			9,704,129.00	5,307,061.00	15,011,190.00	10,034,417.00	5,429,916.00	15,464,333.00	3.0%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	153,500.00	282,675.00	436,175.00	2,000.00	215,000.00	217,000.00	-50.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	694,953.00	744,676.00	1,439,629.00	860,068.00	852,446.00	1,712,514.00	19.0%

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	105,972.00	70,371.00	176,343.00	59,450.00	34,740.00	94,190.00	-46.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			954,425.00	1,097,722.00	2,052,147.00	921,518.00	1,102,186.00	2,023,704.00	-1.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	375,134.00	375,134.00	0.00	109,199.00	109,199.00	-70.9%
Travel and Conferences		5200	197,666.00	28,031.00	225,697.00	145,268.00	93,612.00	238,880.00	5.8%
Dues and Memberships		5300	45,416.00	400.00	45,816.00	34,842.00	300.00	35,142.00	-23.3%
Insurance		5400 - 5450	254,783.00	0.00	254,783.00	283,160.00	0.00	283,160.00	11.1%
Operations and Housekeeping Services		5500	1,226,526.00	10,547.00	1,237,073.00	1,285,257.00	10,718.00	1,295,975.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	257,436.00	117,112.00	374,548.00	545,086.00	103,450.00	648,536.00	73.2%
Transfers of Direct Costs		5710	2,645.00	(2,645.00)	0.00	(3,811.00)	3,811.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(171,598.00)	(54,680.00)	(226,278.00)	(124,720.00)	(7,430.00)	(132,150.00)	-41.6%
Professional/Consulting Services and Operating Expenditures		5800	1,198,565.00	1,482,377.00	2,680,942.00	1,110,415.00	1,252,428.00	2,362,843.00	-11.9%
Communications		5900	391,018.00	16,595.00	407,613.00	266,036.00	16,992.00	283,028.00	-30.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,402,457.00	1,972,871.00	5,375,328.00	3,541,533.00	1,583,080.00	5,124,613.00	-4.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Buildings and Improvements of Buildings		6200	10,281.00	1,013,077.00	1,023,358.00	0.00	0.00	0.00	-100.00%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Equipment		6400	289,500.00	0.00	289,500.00	0.00	0.00	0.00	-100.00%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>TOTAL, CAPITAL OUTLAY</b>			299,781.00	1,013,077.00	1,312,858.00	0.00	0.00	0.00	-100.00%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.00%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.00%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.00%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.00%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.00%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.00%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(813,776.00)	813,776.00	0.00	(1,057,982.00)	1,057,982.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(136,002.00)	0.00	(136,002.00)	(135,620.00)	0.00	(135,620.00)	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(949,778.00)	813,776.00	(136,002.00)	(1,193,602.00)	1,057,982.00	(135,620.00)	-0.3%
TOTAL, EXPENDITURES			36,900,841.00	17,483,823.00	54,384,664.00	36,447,271.00	16,744,395.00	53,191,666.00	-2.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	3,150.00	0.00	3,150.00	0.00	0.00	0.00	-100.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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			3,150.00	0.00	3,150.00	0.00	0.00	0.00	-100.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(6,432,479.00)	6,432,479.00	0.00	(7,319,734.00)	7,319,734.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,432,479.00)	6,432,479.00	0.00	(7,319,734.00)	7,319,734.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(6,429,329.00)	6,432,479.00	3,150.00	(7,319,734.00)	7,319,734.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	39,492,142.00	273,225.00	39,765,367.00	40,150,017.00	273,225.00	40,423,242.00	1.7%
2) Federal Revenue		8100-8299	198,677.00	3,041,395.00	3,240,072.00	160,000.00	2,399,238.00	2,559,238.00	-21.0%
3) Other State Revenue		8300-8599	1,988,776.00	3,664,513.00	5,653,289.00	1,602,225.00	2,882,404.00	4,484,629.00	-20.7%
4) Other Local Revenue		8600-8799	1,820,658.00	3,683,048.00	5,503,706.00	1,439,231.00	3,583,109.00	5,022,340.00	-8.7%
5) TOTAL, REVENUES			43,500,253.00	10,662,181.00	54,162,434.00	43,351,473.00	9,137,976.00	52,489,449.00	-3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		22,149,478.00	13,368,934.00	35,518,412.00	22,383,288.00	13,213,662.00	35,596,950.00	0.2%
2) Instruction - Related Services	2000-2999		3,910,072.00	363,774.00	4,273,846.00	4,048,867.00	464,044.00	4,512,911.00	5.6%
3) Pupil Services	3000-3999		3,873,457.00	227,975.00	4,101,432.00	4,073,325.00	267,674.00	4,340,999.00	5.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		11,557.00	0.00	11,557.00	2,000.00	3,374.00	5,374.00	-53.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,551,492.00	909,198.00	5,460,690.00	3,288,851.00	1,104,445.00	4,373,296.00	-19.9%
8) Plant Services	8000-8999		2,404,785.00	2,613,942.00	5,018,727.00	2,670,940.00	1,691,196.00	4,362,136.00	-13.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,900,841.00	17,483,823.00	54,384,664.00	36,447,271.00	16,744,395.00	53,191,666.00	-2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			6,599,412.00	(6,821,642.00)	(222,230.00)	6,904,202.00	(7,606,419.00)	(702,217.00)	216.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	3,150.00	0.00	3,150.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,432,479.00)	6,432,479.00	0.00	(7,319,734.00)	7,319,734.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,429,329.00)	6,432,479.00	3,150.00	(7,319,734.00)	7,319,734.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			170,083.00	(389,163.00)	(219,080.00)	(415,532.00)	(286,685.00)	(702,217.00)	220.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,980,843.93	1,290,527.80	9,271,371.73	8,150,926.93	901,364.80	9,052,291.73	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,980,843.93	1,290,527.80	9,271,371.73	8,150,926.93	901,364.80	9,052,291.73	-2.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,980,843.93	1,290,527.80	9,271,371.73	8,150,926.93	901,364.80	9,052,291.73	-2.4%
2) Ending Balance, June 30 (E + F1e)			8,150,926.93	901,364.80	9,052,291.73	7,735,394.93	614,679.80	8,350,074.73	-7.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	901,364.90	901,364.90	-31.00	614,679.90	614,679.90	-31.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	215,000.00	0.00	215,000.00	715,000.00	0.00	715,000.00	232.6%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,631,540.00	0.00	1,631,540.00	1,595,750.00	0.00	1,595,750.00	-2.2%
Unassigned/Unappropriated Amount		9790	6,219,386.93	(0.10)	6,219,386.83	5,339,644.93	(0.10)	5,339,644.83	-14.1%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.01	0.01
4035	NCLB: Title II, Part A, Teacher Quality	0.01	0.01
5640	Medi-Cal Billing Option	286,012.12	275,806.12
6264	Educator Effectiveness (15-16)	250,000.08	0.08
6300	Lottery: Instructional Materials	336,084.89	299,021.89
6512	Special Ed: Mental Health Services	0.41	0.41
9010	Other Restricted Local	29,267.38	39,851.38
<b>Total, Restricted Balance</b>		<b>901,364.90</b>	<b>614,679.90</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	221,196.00	231,126.00	4.5%
4) Other Local Revenue		8600-8799	1,986,669.00	1,907,465.00	-4.0%
5) TOTAL, REVENUES			2,207,865.00	2,138,591.00	-3.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	107,251.00	115,545.00	7.7%
2) Classified Salaries		2000-2999	1,110,684.00	993,222.00	-10.6%
3) Employee Benefits		3000-3999	397,759.00	404,035.00	1.6%
4) Books and Supplies		4000-4999	157,963.00	118,562.00	-24.9%
5) Services and Other Operating Expenditures		5000-5999	386,885.00	225,425.00	-41.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,160,542.00	1,856,789.00	-14.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			47,323.00	281,802.00	495.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			47,323.00	281,802.00	495.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	882,558.96	929,881.96	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			882,558.96	929,881.96	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			882,558.96	929,881.96	5.4%
2) Ending Balance, June 30 (E + F1e)			929,881.96	1,211,683.96	30.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	3,809.00	3,809.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	221,196.00	231,126.00	4.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			221,196.00	231,126.00	4.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,919.00	265.00	-94.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,981,750.00	1,907,200.00	-3.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,986,669.00	1,907,465.00	-4.0%
<b>TOTAL, REVENUES</b>			2,207,865.00	2,138,591.00	-3.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	107,251.00	115,545.00	7.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>107,251.00</b>	<b>115,545.00</b>	<b>7.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	243,502.00	246,719.00	1.3%
Classified Support Salaries		2200	21,719.00	14,770.00	-32.0%
Classified Supervisors' and Administrators' Salaries		2300	150,861.00	102,670.00	-31.9%
Clerical, Technical and Office Salaries		2400	57,299.00	31,044.00	-45.8%
Other Classified Salaries		2900	637,303.00	598,019.00	-6.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,110,684.00</b>	<b>993,222.00</b>	<b>-10.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	5,699.00	5,848.00	2.6%
PERS		3201-3202	88,156.00	95,925.00	8.8%
OASDI/Medicare/Alternative		3301-3302	87,789.00	83,050.00	-5.4%
Health and Welfare Benefits		3401-3402	179,487.00	183,743.00	2.4%
Unemployment Insurance		3501-3502	710.00	635.00	-10.6%
Workers' Compensation		3601-3602	21,746.00	20,956.00	-3.6%
OPEB, Allocated		3701-3702	8,007.00	7,796.00	-2.6%
OPEB, Active Employees		3751-3752	6,165.00	6,082.00	-1.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>397,759.00</b>	<b>404,035.00</b>	<b>1.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	138,695.00	111,312.00	-19.7%
Noncapitalized Equipment		4400	19,268.00	7,250.00	-62.4%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>157,963.00</b>	<b>118,562.00</b>	<b>-24.9%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,178.00	22,775.00	178.5%
Dues and Memberships		5300	300.00	300.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,590.00	16,600.00	-61.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,380.00	2,500.00	-70.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	254,008.00	137,200.00	-46.0%
Professional/Consulting Services and Operating Expenditures		5800	72,229.00	44,450.00	-38.5%
Communications		5900	1,200.00	1,600.00	33.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>386,885.00</b>	<b>225,425.00</b>	<b>-41.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,160,542.00</b>	<b>1,856,789.00</b>	<b>-14.1%</b>

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	221,196.00	231,126.00	4.5%
4) Other Local Revenue		8600-8799	1,986,669.00	1,907,465.00	-4.0%
5) TOTAL, REVENUES			2,207,865.00	2,138,591.00	-3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		496,057.00	507,234.00	2.3%
2) Instruction - Related Services	2000-2999		115,406.00	116,751.00	1.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,453,765.00	1,216,204.00	-16.3%
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		95,314.00	16,600.00	-82.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,160,542.00	1,856,789.00	-14.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			47,323.00	281,802.00	495.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			47,323.00	281,802.00	495.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	882,558.96	929,881.96	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			882,558.96	929,881.96	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			882,558.96	929,881.96	5.4%
2) Ending Balance, June 30 (E + F1e)			929,881.96	1,211,683.96	30.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			926,072.96	1,207,874.96	30.4%
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	3,809.00	3,809.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
6130	Child Development: Center-Based Reserve Account	0.26	0.26
9010	Other Restricted Local	926,072.70	1,207,874.70
Total, Restricted Balance		<u>926,072.96</u>	<u>1,207,874.96</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	1,537,000.00	New
3) Other State Revenue		8300-8599	0.00	94,000.00	New
4) Other Local Revenue		8600-8799	0.00	677,243.00	New
5) TOTAL, REVENUES			0.00	2,308,243.00	New
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	865,375.00	New
3) Employee Benefits		3000-3999	0.00	393,284.00	New
4) Books and Supplies		4000-4999	0.00	1,377,505.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	141,056.00	New
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	135,620.00	New
9) TOTAL, EXPENDITURES			0.00	2,912,840.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(604,597.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	927,326.09	New
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	927,326.09	New

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	322,729.09	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	322,729.09	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	100.00	New
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	322,629.09	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	1,537,000.00	New
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	1,537,000.00	New
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	94,000.00	New
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	94,000.00	New
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	670,778.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	6,465.00	New
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	677,243.00	New
<b>TOTAL, REVENUES</b>			0.00	2,308,243.00	New

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	650,643.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	166,139.00	New
Clerical, Technical and Office Salaries		2400	0.00	48,593.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	865,375.00	New
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	96,196.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	66,202.00	New
Health and Welfare Benefits		3401-3402	0.00	203,316.00	New
Unemployment Insurance		3501-3502	0.00	433.00	New
Workers' Compensation		3601-3602	0.00	14,756.00	New
OPEB, Allocated		3701-3702	0.00	5,386.00	New
OPEB, Active Employees		3751-3752	0.00	6,995.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	393,284.00	New
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	134,599.00	New
Noncapitalized Equipment		4400	0.00	199,100.00	New
Food		4700	0.00	1,043,806.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	1,377,505.00	New

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	24,277.00	New
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	29,428.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	42,033.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(5,050.00)	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	47,460.00	New
Communications		5900	0.00	2,408.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	141,056.00	New
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	135,620.00	New
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	135,620.00	New
<b>TOTAL, EXPENDITURES</b>			0.00	2,912,840.00	New

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	927,326.09	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	927,326.09	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	927,326.09	New

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	1,537,000.00	New
3) Other State Revenue		8300-8599	0.00	94,000.00	New
4) Other Local Revenue		8600-8799	0.00	677,243.00	New
5) TOTAL, REVENUES			0.00	2,308,243.00	New
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	2,746,362.00	New
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	135,620.00	New
8) Plant Services	8000-8999		0.00	30,858.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	2,912,840.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	(604,597.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	927,326.09	New
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	927,326.09	New

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	322,729.09	New	
<b>F. FUND BALANCE, RESERVES</b>						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	0.00	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				0.00	0.00	0.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	322,729.09	New	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash			9711	0.00	100.00	New
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	322,629.09	New
c) Committed						
Stabilization Arrangements			9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)			9760	0.00	0.00	0.0%
d) Assigned						
Other Assignments (by Resource/Object)			9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties			9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	322,629.09
Total, Restricted Balance		0.00	322,629.09

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150.00	150.00	0.0%
5) TOTAL, REVENUES			150.00	150.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			150.00	150.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			150.00	150.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	31,097.91	31,247.91	0.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			31,097.91	31,247.91	0.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			31,097.91	31,247.91	0.5%
2) Ending Balance, June 30 (E + F1e)					
			31,247.91	31,397.91	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	31,247.91	31,397.91	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150.00	150.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			150.00	150.00	0.0%
<b>TOTAL, REVENUES</b>			150.00	150.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150.00	150.00	0.0%
5) TOTAL, REVENUES			150.00	150.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			150.00	150.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			150.00	150.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,097.91	31,247.91	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,097.91	31,247.91	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,097.91	31,247.91	0.5%
2) Ending Balance, June 30 (E + F1e)			31,247.91	31,397.91	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	31,247.91	31,397.91	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3.00	3.00	0.0%
5) TOTAL, REVENUES			3.00	3.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3.00	3.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3.00	3.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	226.64	229.64	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			226.64	229.64	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			226.64	229.64	1.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	229.64	232.64	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3.00	3.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3.00	3.00	0.0%
<b>TOTAL, REVENUES</b>			3.00	3.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3.00	3.00	0.0%
5) TOTAL, REVENUES			3.00	3.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3.00	3.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3.00	3.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	226.64	229.64	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			226.64	229.64	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			226.64	229.64	1.3%
2) Ending Balance, June 30 (E + F1e)			229.64	232.64	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		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	229.64	232.64	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	357.00	357.00	0.0%
5) TOTAL, REVENUES			357.00	357.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			357.00	357.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			357.00	357.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,140.62	56,497.62	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,140.62	56,497.62	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,140.62	56,497.62	0.6%
2) Ending Balance, June 30 (E + F1e)			56,497.62	56,854.62	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			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	56,497.62	56,854.62	0.6%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	357.00	357.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			357.00	357.00	0.0%
<b>TOTAL, REVENUES</b>			357.00	357.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	357.00	357.00	0.0%
5) TOTAL, REVENUES			357.00	357.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			357.00	357.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			357.00	357.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,140.62	56,497.62	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,140.62	56,497.62	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,140.62	56,497.62	0.6%
2) Ending Balance, June 30 (E + F1e)			56,497.62	56,854.62	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			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	56,497.62	56,854.62	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,931.00	5,288.00	-80.4%
5) TOTAL, REVENUES			26,931.00	5,288.00	-80.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,550.00	4,840.00	6.4%
3) Employee Benefits		3000-3999	2,670.00	2,547.00	-4.6%
4) Books and Supplies		4000-4999	192,863.36	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	143,233.00	107,950.00	-24.6%
6) Capital Outlay		6000-6999	20,000.00	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			363,316.36	115,337.00	-68.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(336,385.36)	(110,049.00)	-67.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(336,385.36)	(110,049.00)	-67.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	983,712.80	647,327.44	-34.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			983,712.80	647,327.44	-34.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			983,712.80	647,327.44	-34.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	647,327.44	537,278.44	-17.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
Unsecured Roll		8615	0.00	0.00	0.0%
		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					
Other		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,288.00	5,288.00	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	21,643.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			26,931.00	5,288.00	-80.4%
<b>TOTAL, REVENUES</b>			26,931.00	5,288.00	-80.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,550.00	4,840.00	6.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,550.00</b>	<b>4,840.00</b>	<b>6.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	600.00	673.00	12.2%
OASDI/Medicare/Alternative		3301-3302	370.00	372.00	0.5%
Health and Welfare Benefits		3401-3402	1,500.00	1,325.00	-11.7%
Unemployment Insurance		3501-3502	10.00	3.00	-70.0%
Workers' Compensation		3601-3602	80.00	83.00	3.8%
OPEB, Allocated		3701-3702	40.00	32.00	-20.0%
OPEB, Active Employees		3751-3752	70.00	59.00	-15.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,670.00</b>	<b>2,547.00</b>	<b>-4.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	75,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	117,863.36	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>192,863.36</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	143,233.00	107,950.00	-24.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			143,233.00	107,950.00	-24.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	20,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			20,000.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			363,316.36	115,337.00	-68.3%

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,931.00	5,288.00	-80.4%
5) TOTAL, REVENUES			26,931.00	5,288.00	-80.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		363,316.36	115,337.00	-68.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			363,316.36	115,337.00	-68.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(336,385.36)	(110,049.00)	-67.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(336,385.36)	(110,049.00)	-67.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	983,712.80	647,327.44	-34.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			983,712.80	647,327.44	-34.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			983,712.80	647,327.44	-34.2%
2) Ending Balance, June 30 (E + F1e)			647,327.44	537,278.44	-17.0%
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			647,327.44	537,278.44	-17.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
9010	Other Restricted Local	647,327.44	537,278.44
Total, Restricted Balance		647,327.44	537,278.44

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	180,663.00	155,663.00	-13.8%
5) TOTAL, REVENUES			180,663.00	155,663.00	-13.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	20,250.00	30,000.00	48.1%
6) Capital Outlay		6000-6999	488,000.00	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			558,250.00	30,000.00	-94.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(377,587.00)	125,663.00	-133.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,500.00	0.00	-100.0%
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			5,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(372,087.00)	125,663.00	-133.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,409,530.67	1,037,443.67	-26.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,409,530.67	1,037,443.67	-26.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,409,530.67	1,037,443.67	-26.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,037,443.67	1,163,106.67	12.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	5,663.00	5,663.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	175,000.00	150,000.00	-14.3%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			180,663.00	155,663.00	-13.8%
<b>TOTAL, REVENUES</b>			180,663.00	155,663.00	-13.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	30,000.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			50,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,250.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	30,000.00	100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,250.00</b>	<b>30,000.00</b>	<b>48.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	488,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>488,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>558,250.00</b>	<b>30,000.00</b>	<b>-94.6%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	5,500.00	0.00	-100.0%
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			5,500.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	180,663.00	155,663.00	-13.8%
5) TOTAL, REVENUES			180,663.00	155,663.00	-13.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		558,250.00	30,000.00	-94.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			558,250.00	30,000.00	-94.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(377,587.00)	125,663.00	-133.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,500.00	0.00	-100.0%
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			5,500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(372,087.00)	125,663.00	-133.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,409,530.67	1,037,443.67	-26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,409,530.67	1,037,443.67	-26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,409,530.67	1,037,443.67	-26.4%
2) Ending Balance, June 30 (E + F1e)			1,037,443.67	1,163,106.67	12.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,037,443.67	1,163,106.67	12.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Estimated Actuals</u>	<u>2017-18 Budget</u>
9010	Other Restricted Local	1,037,443.67	1,163,106.67
Total, Restricted Balance		<u>1,037,443.67</u>	<u>1,163,106.67</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,010.00	1,010.00	0.0%
5) TOTAL, REVENUES			1,010.00	1,010.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,010.00	1,010.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,010.00	1,010.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,979.75	16,989.75	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,979.75	16,989.75	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,979.75	16,989.75	6.3%
2) Ending Balance, June 30 (E + F1e)			16,989.75	17,999.75	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,989.75	17,999.75	5.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,010.00	1,010.00	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			1,010.00	1,010.00	0.0%
TOTAL, REVENUES			1,010.00	1,010.00	0.0%

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

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,010.00	1,010.00	0.0%
5) TOTAL, REVENUES			1,010.00	1,010.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,010.00	1,010.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,010.00	1,010.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,979.75	16,989.75	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,979.75	16,989.75	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,979.75	16,989.75	6.3%
2) Ending Balance, June 30 (E + F1e)			16,989.75	17,999.75	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,989.75	17,999.75	5.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,085,930.00	2,085,930.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,085,930.00	2,085,930.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,085,930.00	2,085,930.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,085,930.00	2,085,930.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,085,930.00	2,085,930.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,085,930.00	2,085,930.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,085,930.00	2,085,930.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,085,930.00	2,085,930.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,085,930.00	2,085,930.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,085,930.00	2,085,930.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,537,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	94,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	677,243.00	0.00	-100.0%
5) TOTAL, REVENUES			2,308,243.00	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	890,091.00	0.00	-100.0%
3) Employee Benefits		3000-3999	383,996.00	0.00	-100.0%
4) Books and Supplies		4000-4999	1,377,063.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	113,126.00	0.00	-100.0%
6) Depreciation		6000-6999	3,449.00	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	136,002.00	0.00	-100.0%
9) TOTAL, EXPENSES			2,903,727.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(595,484.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	927,326.09	New
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	(927,326.09)	New

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(595,484.00)	(927,326.09)	55.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,522,810.09	927,326.09	-39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,522,810.09	927,326.09	-39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,522,810.09	927,326.09	-39.1%
2) Ending Net Position, June 30 (E + F1e)			927,326.09	0.00	-100.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	35,066.17	0.00	-100.0%
b) Restricted Net Position		9797	866,240.17	0.00	-100.0%
c) Unrestricted Net Position		9790	26,019.75	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,537,000.00	0.00	-100.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,537,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	94,000.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>94,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	670,778.00	0.00	-100.0%
Interest		8660	6,465.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>677,243.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,308,243.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	660,057.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	174,906.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	55,128.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			890,091.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	93,780.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	66,286.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	195,667.00	0.00	-100.0%
Unemployment Insurance		3501-3502	441.00	0.00	-100.0%
Workers' Compensation		3601-3602	15,040.00	0.00	-100.0%
OPEB, Allocated		3701-3702	5,437.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	7,345.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			383,996.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	134,157.00	0.00	-100.0%
Noncapitalized Equipment		4400	199,100.00	0.00	-100.0%
Food		4700	1,043,806.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,377,063.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,277.00	0.00	-100.0%
Dues and Memberships		5300	500.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	29,428.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,033.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(32,980.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	47,460.00	0.00	-100.0%
Communications		5900	2,408.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>113,126.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	3,449.00	0.00	-100.0%
<b>TOTAL, DEPRECIATION</b>			<b>3,449.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	136,002.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>136,002.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,903,727.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	927,326.09	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	927,326.09	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	(927,326.09)	New

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,537,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	94,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	677,243.00	0.00	-100.0%
5) TOTAL, REVENUES			2,308,243.00	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,738,167.00	0.00	-100.0%
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		136,002.00	0.00	-100.0%
8) Plant Services	8000-8999		29,558.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,903,727.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(595,484.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	927,326.09	New
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	(927,326.09)	New

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(595,484.00)	(927,326.09)	55.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,522,810.09	927,326.09	-39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,522,810.09	927,326.09	-39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,522,810.09	927,326.09	-39.1%
2) Ending Net Position, June 30 (E + F1e)			927,326.09	0.00	-100.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	35,066.17	0.00	-100.0%
b) Restricted Net Position		9797	866,240.17	0.00	-100.0%
c) Unrestricted Net Position		9790	26,019.75	0.00	-100.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Estimated Actuals</u>	<u>2017-18 Budget</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	866,240.17	0.00
Total, Restricted Net Position		866,240.17	0.00

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	4,651	4,753		
Charter School				
<b>Total ADA</b>	<b>4,651</b>	<b>4,753</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2015-16)				
District Regular	4,733	4,890		
Charter School				
<b>Total ADA</b>	<b>4,733</b>	<b>4,890</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2016-17)				
District Regular	4,890	4,886		
Charter School		0		
<b>Total ADA</b>	<b>4,890</b>	<b>4,886</b>	<b>0.1%</b>	<b>Met</b>
Budget Year (2017-18)				
District Regular	4,850			
Charter School	0			
<b>Total ADA</b>	<b>4,850</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	4,845	4,994		
Charter School				
<b>Total Enrollment</b>	<b>4,845</b>	<b>4,994</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2015-16)				
District Regular	4,994	5,099		
Charter School				
<b>Total Enrollment</b>	<b>4,994</b>	<b>5,099</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2016-17)				
District Regular	5,099	5,028		
Charter School				
<b>Total Enrollment</b>	<b>5,099</b>	<b>5,028</b>	<b>1.4%</b>	<b>Not Met</b>
Budget Year (2017-18)				
District Regular	5,028			
Charter School				
<b>Total Enrollment</b>	<b>5,028</b>			

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

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

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

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

2016-17 Original budget projection is higher than the actual CBEDS because district budgeted enrollment and ADA conservatively and used same 2015-16 CBEDS number as prior year enrollment, 5099. The district trend has been increasing enrollment over the past 8 years. However, in 2016-17, the district declined in enrollment by approximately 71 students. That explains why there is variance and standard is not met.

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	4,753	4,994	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>4,753</b>	<b>4,994</b>	<b>95.2%</b>
Second Prior Year (2015-16)			
District Regular	4,890	5,099	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,890</b>	<b>5,099</b>	<b>95.9%</b>
First Prior Year (2016-17)			
District Regular	4,847	5,028	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>4,847</b>	<b>5,028</b>	<b>96.4%</b>
Historical Average Ratio:			95.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.3%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	4,850	5,028		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>4,850</b>	<b>5,028</b>	<b>96.5%</b>	<b>Not Met</b>
1st Subsequent Year (2018-19)				
District Regular	4,850	5,028		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,850</b>	<b>5,028</b>	<b>96.5%</b>	<b>Not Met</b>
2nd Subsequent Year (2019-20)				
District Regular	4,850	5,028		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,850</b>	<b>5,028</b>	<b>96.5%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD 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)

District is using same 2017-18 estimated P-2 ADA and enrollment projections in both subsequent years due to declining enrollment projections which does not calculate within the district standard.

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)	41,348,324.00	42,155,083.00	43,125,900.00
<b>Step 1 - Change in Population</b>			
a. ADA (Funded) (Form A, lines A6 and C4)	4,885.82	4,849.65	4,849.65
b. Prior Year ADA (Funded)	4,885.82	4,849.65	4,849.65
c. Difference (Step 1a minus Step 1b)	(36.17)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)	-0.74%	0.00%	0.00%
<b>Step 2 - Change in Funding Level</b>			
a. Prior Year LCFF Funding	40,161,648.00	41,263,609.00	42,329,027.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)	931,253.00	1,101,984.00	1,065,416.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	931,253.00	1,101,984.00	1,065,416.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	2.32%	2.67%	2.52%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>	1.58%	2.67%	2.52%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>.58% to 2.58%</b>	<b>1.67% to 3.67%</b>	<b>1.52% to 3.52%</b>

**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)	9,334,734.00	9,334,734.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):</b>	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)	41,327,044.00	42,007,461.00	43,109,422.00	44,174,840.00
District's Projected Change in LCFF Revenue:		1.65%	2.62%	2.47%
<b>LCFF Revenue Standard:</b>		<b>.58% to 2.58%</b>	<b>1.67% to 3.67%</b>	<b>1.52% to 3.52%</b>
<b>Status:</b>		Met	Met	Met

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

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

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

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

**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)	28,494,834.54	31,583,941.62	90.2%
Second Prior Year (2015-16)	31,351,405.66	34,620,671.47	90.6%
First Prior Year (2016-17)	33,193,956.00	36,900,841.00	90.0%
Historical Average Ratio:			90.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%
	87.3% to 93.3%	87.3% to 93.3%	87.3% to 93.3%

**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)	33,177,822.00	36,447,271.00	91.0%	Met
1st Subsequent Year (2018-19)	34,443,228.00	37,609,321.00	91.6%	Met
2nd Subsequent Year (2019-20)	35,747,153.00	38,902,506.00	91.9%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.58%	2.67%	2.52%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.42% to 11.58%</b>	<b>-7.33% to 12.67%</b>	<b>-7.48% to 12.52%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.42% to 6.58%	-2.33% to 7.67%	-2.48% to 7.52%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2016-17)	3,240,072.00		
Budget Year (2017-18)	2,559,238.00	-21.01%	Yes
1st Subsequent Year (2018-19)	2,496,649.00	-2.45%	Yes
2nd Subsequent Year (2019-20)	2,496,649.00	0.00%	No

**Explanation:**  
(required if Yes)

The decrease in Federal revenue from first prior year to budget year is due to several reasons. District has budget in 2016-17 for E-rate funding at \$34,817 and CaMSP grant funds (Year 3 of 3 Year Grant ends September 30, 2017. 2016-17 has a budget for this grant at \$545,530. However, in 2017-18, there is a small carryover of approximately \$60,000 budgeted. The other reason is prior year has carryover balances. Carryover balances for deferred revenue programs are not budgeted until 1st Interim.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2016-17)	5,653,289.00		
Budget Year (2017-18)	4,484,629.00	-20.67%	Yes
1st Subsequent Year (2018-19)	3,786,379.00	-15.57%	Yes
2nd Subsequent Year (2019-20)	3,850,470.00	1.69%	No

**Explanation:**  
(required if Yes)

First Prior Year has budget of one-time discretionary funding at over \$1M and Budget Year has \$715K of one time funds budgeted. First Prior Year also has Calif. Clean Energy Jobs Act budget at \$759,537. There is no budget for this resource in Budget Year and 2 Subsequent Years.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2016-17)	5,503,706.00		
Budget Year (2017-18)	5,022,340.00	-8.75%	Yes
1st Subsequent Year (2018-19)	4,898,950.00	-2.46%	Yes
2nd Subsequent Year (2019-20)	4,898,950.00	0.00%	No

**Explanation:**  
(required if Yes)

Prior Year includes school donations and other local revenues that are budgeted when received. Budget year and subsequent years are conservative estimates and will change as revenues are received. There was also other local grant funds in 2016-17 that are not in other years.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2016-17)	2,052,147.00		
Budget Year (2017-18)	2,023,704.00	-1.39%	No
1st Subsequent Year (2018-19)	2,037,960.00	0.70%	No
2nd Subsequent Year (2019-20)	1,867,303.00	-8.37%	Yes

**Explanation:**  
(required if Yes)

District budgets carryover balances in expenditure accounts from prior year.. Prior year 2016-17 ncludes carryover balances from prior year 2015-16. 1st and 2nd subsequent years have carryover balances removed that reduces the budget.

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

First Prior Year (2016-17)	5,375,328.00		
Budget Year (2017-18)	5,124,613.00	-4.66%	Yes
1st Subsequent Year (2018-19)	5,134,380.00	0.19%	No
2nd Subsequent Year (2019-20)	5,200,002.00	1.28%	No

**Explanation:**  
(required if Yes)

Budget year 2017-18 decreases from prior year due to one-time expenses that are funded with one-time Mandate reimbursement funds. The one-time expenses are removed from Budget Year 2017-18.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2016-17)	14,397,067.00		
Budget Year (2017-18)	12,066,207.00	-16.19%	Not Met
1st Subsequent Year (2018-19)	11,181,978.00	-7.33%	Met
2nd Subsequent Year (2019-20)	11,246,069.00	0.57%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2016-17)	7,427,475.00		
Budget Year (2017-18)	7,148,317.00	-3.76%	Met
1st Subsequent Year (2018-19)	7,172,340.00	0.34%	Met
2nd Subsequent Year (2019-20)	7,067,305.00	-1.46%	Met

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

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

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

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

The decrease in Federal revenue from first prior year to budget year is due to several reasons. District has budget in 2016-17 for E-rate funding at \$34,817 and CaMSP grant funds (Year 3 of 3 Year Grant ends September 30, 2017). 2016-17 has a budget for this grant at \$545,530. However, in 2017-18, there is a small carryover of approximately \$60,000 budgeted. The other reason is prior year has carryover balances. Carryover balances for deferred revenue programs are not budgeted until 1st Interim.

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

First Prior Year has budget of one-time discretionary funding at over \$1M and Budget Year has \$715K of one time funds budgeted. First Prior Year also has Calif. Clean Energy Jobs Act budget at \$759,537. There is no budget for this resource in Budget Year and 2 Subsequent Years.

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

Prior Year includes school donations and other local revenues that are budgeted when received. Budget year and subsequent years are conservative estimates and will change as revenues are received. There was also other local grant funds in 2016-17 that are not in other years.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

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

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	53,191,666.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	53,191,666.00	1,595,749.98	1,247,848.50	1,247,848.50

d. Required Minimum Contribution	2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
	1,063,833.32	1,247,848.50

e. OMMA/RMA Contribution	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
	1,691,196.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,362,960.00	1,531,034.00	1,631,540.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	586,788.89	6,373,305.27	6,219,386.93
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(0.11)	(0.10)
d. Available Reserves (Lines 1a through 1c)	1,949,748.89	7,904,339.16	7,850,926.83
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	45,431,966.88	51,034,442.77	54,384,664.00
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)	45,431,966.88	51,034,442.77	54,384,664.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	4.3%	15.5%	14.4%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.4%</b>	<b>5.2%</b>	<b>4.8%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	(1,600,264.72)	31,583,941.62	5.1%	Not Met
Second Prior Year (2015-16)	5,675,095.04	34,620,671.47	N/A	Met
First Prior Year (2016-17)	170,083.00	36,900,841.00	N/A	Met
Budget Year (2017-18) (Information only)	(415,532.00)	36,447,271.00		

**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)

Prior years the district was able to deficit spend with the available reserves and careful fiscal management. The district will continue to carefully monitor fiscal solvency and make expenditure reductions as needed.

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	3,722,981.34	3,906,013.61	N/A	Met
Second Prior Year (2015-16)	2,379,072.61	2,305,748.89	3.1%	Not Met
First Prior Year (2016-17)	7,758,556.38	7,980,843.93	N/A	Met
Budget Year (2017-18) (Information only)	8,150,926.93			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	4,850	4,850	4,850
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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)	53,191,666.00	54,839,845.00	56,743,471.00
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)	53,191,666.00	54,839,845.00	56,743,471.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,595,749.98	1,645,195.35	1,702,304.13
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>1,595,749.98</b>	<b>1,645,195.35</b>	<b>1,702,304.13</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,595,750.00	1,645,195.00	1,702,304.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	5,339,644.93	3,482,633.00	792,558.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.10)		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,935,394.83	5,127,828.00	2,494,862.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.04%	9.35%	4.40%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,595,749.98</b>	<b>1,645,195.35</b>	<b>1,702,304.13</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2016-17)	(6,432,479.00)			
Budget Year (2017-18)	(7,319,734.00)	887,255.00	13.8%	Not Met
1st Subsequent Year (2018-19)	(7,919,734.00)	600,000.00	8.2%	Met
2nd Subsequent Year (2019-20)	(8,519,734.00)	600,000.00	7.6%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met

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

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

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

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

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

**Explanation:**  
(required if NOT met) The district's contributions amount has changed from first prior year due to increase in cost for salaries and other non-pay expenses. District will re-evaluate the expenses and adjust contributions accordingly.

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

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

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

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

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	33	Bond Interest and Redemption, Fund 51	Bond Interest and Redemption, Fund 51	39,044,796
Supp Early Retirement Program	9	Unrestricted General Fund	Unrestricted General Fund, Object 3901	161,151
State School Building Loans				
Compensated Absences	on going	General Fund	Unrestricted General Fund, Objects 2000-3999	6,215

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
<b>TOTAL:</b>				<b>39,212,162</b>

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	220,000	220,000	220,000	220,000
Supp Early Retirement Program	161,151	148,492	135,972	96,466
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>381,151</b>	<b>368,492</b>	<b>355,972</b>	<b>316,466</b>
<b>Has total annual payment increased over prior year (2016-17)?</b>		<b>No</b>	<b>No</b>	<b>No</b>

---

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	n/a	n/a

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	753,971.00
b. OPEB unfunded actuarial accrued liability (UAAL)	10,684,134.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jan 01, 2016

5. OPEB Contributions

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	1,586,210.00	1,586,210.00	1,586,210.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	551,652.00	573,718.00	596,667.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	551,652.00	573,718.00	596,667.00
d. Number of retirees receiving OPEB benefits	150	150	150

**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
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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:

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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	267.0	262.0	262.0	262.0

**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 are still in process. There are no settlements.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

**Negotiations Not Settled**

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

190,706

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

7. Amount included for any tentative salary schedule increases

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
4,130,733	4,419,884	4,729,276
100.0%	100.0%	100.0%
7.0%	7.0%	7.0%

**Certificated (Non-management) Prior Year Settlements**

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

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

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
496,381	503,827	511,384
1.5%	1.5%	1.5%

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	159.0	159.0	159.0	159.0

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

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

No

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

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

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

Negotiations are in process. There are no settlements.

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

67,644

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
2,459,300	2,631,451	2,815,653
95.0%	95.0%	95.0%
7.0%	7.0%	7.0%

**Classified (Non-management) Prior Year Settlements**

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
58,565	59,443	60,335
1.5%	1.5%	1.5%

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	26.0	26.0	26.0	26.0

**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.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

29,960

4. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	450,000	481,500	515,205
Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
Percent projected change in H&W cost over prior year	7.0%	7.0%	7.0%

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	27,052	27,457	27,870
Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	78,058	78,869	79,658
Percent change in cost of other benefits over prior year	1.0%	1.0%	1.0%

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

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

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

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

Yes

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

Jun 22, 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

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### ADDITIONAL FISCAL INDICATORS

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

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

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

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

**Comments:**  
(optional)

In process of hiring new Superintendent.

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

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Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,846.65	4,846.65	4,885.82	4,849.65	4,849.65	4,849.65
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	4,846.65	4,846.65	4,885.82	4,849.65	4,849.65	4,849.65
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	4,846.65	4,846.65	4,885.82	4,849.65	4,849.65	4,849.65
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	381.34	381.34	381.34	381.34	381.34	381.34
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	381.34	381.34	381.34	381.34	381.34	381.34
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	381.34	381.34	381.34	381.34	381.34	381.34

Line	Account Description	Beginning Balance	Actuals to end of the month of: May 2017												Totals up to June	User Input Budget		
			July	August	September	October	November	15th	December	January	February	March	April	May			June	
<b>8000-8998 Total Cash Inflows - CY Revenues</b>																		
1	8000-8099 LCF Sources																	
2	8011 LCF																	
3	8021-8047 Property Taxes																	
3.1	8012 ERA																	
3.5	8047 RDA Residual Balance & CRD																	
4	8066 Charter in Lieu Taxes																	
4.5	8097 Special Education - Prop Tax Transfer																	
5	Multiple Other RL Sources																	
6	8000-8099 Subtotal LCF Sources																	
7	8100-8299 Federal Revenues																	
8	8100-8299 Federal Revenues																	
9	810183182 Special Education																	
10	8110 Impact Aid																	
11	8285 9066 Assets - Pass Through																	
11.1	8290 3010825 Title I - Fed Cash Mgmt System																	
11.2	8290 4035 Title II - Fed Cash Mgmt System																	
11.3	8290 4201803 Title III - Fed Cash Mgmt System																	
12	Multiple Other Federal																	
13	8100-8299 Subtotal Federal Revenues																	
14	8300-8599 Other State Revenues																	
15	8300-8599 Other State Revenues																	
16	8311 6500810 PA Sp. Ed. (SDUSD, Poway & Inland)																	
17	Multiple OTHER PA Reallocations and Adjustments																	
18	8550 Mandate Block Grant																	
23	8560 Lottery																	
26	Multiple Other State																	
28	8300-8599 Subtotal Other State Revenues																	
29	8600-8799 Other Local Revenues																	
30	8600-8799 Other Local Revenues																	
31	8782 9025 ROP - Pass Through																	
32	8677 9065 ASSES - Pass Through																	
33	8792 SPED PA Special Education - Pass Through																	
34	Multiple Other Local																	
35	8600-8799 Subtotal Other Local Revenues																	
36	8900-8998 Transfers in & Other Sources																	
37	8900-8998 Transfers in & Other Sources																	
38	8000-8998 Total Cash Inflows - CY Revenues																	
40	1000-7998 Cash Outflows - CY Expenditures																	
41	1000-3999 Salaries & Benefits																	
43	1000-1999 Certified																	
44	2000-2999 Classified																	
45	3000-3999 Benefits																	
46	1000-3999 Subtotal Salaries & Benefits																	
47	4000-7998 Other Expenditures																	
48	4000-7998 Other Expenditures																	
49	4000-4999 Supplies																	
50	5500-5599 Utilities																	
51	5000-5999 Other Services (Excl. Utilities)																	
52	6000-6999 Capital																	
53	7000-7998 Transfers Out, Other Uses & Outgo																	
54	4000-7998 Subtotal Other Expenditures																	
55	1000-7998 Total Cash Outflows - CY Expenditures																	
56	1000-7998 Total Cash Outflows - CY Expenditures																	
57																		

Lakeside Union Elementary  
68189 RS  
2016-17 General Fund Cashflows  
Actuals to end of the month of:  
May 2017  
2016-17 Estimated Actuals

	Beginning	July	August	September	October	November	15th	December	January	February	March	April	May	June	Totals up to June	User Input Budget
68 9111-9499 Assets (Excluding 9110 Cash)																
59 9111-9199 Other Cash Equivalents	\$ 51,500	\$ 169,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60 9200-9299 Receivables (Excl. delinquent billed below)	2,501,976	(190,481)	25,595	495,595	676,201	267,804	-	401,521	6,993	6,995	573,771	12,033	1,400	2,277,716	2,277,716	
61 9200-9299 Delinquents - Principal Apportionment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64 9200-9299 Receivables - Lottery	-	228,512	-	-	-	-	-	-	-	-	-	-	-	228,512	228,512	
65 9300-9319 Temporary Loans / Due From	1,115,164	-	636,791	80,246	-	-	-	-	498,126	-	-	-	-	1,115,164	1,115,164	
66 9320-9499 Other Assets	25,005	1	(2,751)	-	-	-	-	-	-	-	-	-	-	(2,750)	(2,750)	
67 9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 3,693,544	\$ 207,427	\$ 559,535	\$ 575,841	\$ 676,201	\$ 267,804	-	\$ 401,521	\$ 505,119	\$ 6,995	\$ 573,771	\$ (170,862)	\$ 1,400	\$ 3,595,742	\$ 3,595,742	
70 9500-9659 Current Liabilities																
71 9500-9599 Payables	\$ 1,495,177	\$ (341,087)	\$ (197,586)	\$ 225,455	\$ 4,687	\$ 33,515	-	\$ 2,347	\$ (329,324)	\$ (16,435)	\$ (141,671)	\$ (12,833)	\$ 29,334	\$ (743,599)	\$ (743,599)	
72 9650-9659 Deferred Revenues	183,828	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73 9500-9659 Change in Current Liabilities	\$ 1,679,005	\$ (341,087)	\$ (197,586)	\$ 225,455	\$ 4,687	\$ 33,515	-	\$ 2,347	\$ (329,324)	\$ (16,435)	\$ (141,671)	\$ (12,833)	\$ 29,334	\$ (743,599)	\$ (743,599)	
74 9500-9659 Change in Current Liabilities	\$ 1,679,005	\$ (341,087)	\$ (197,586)	\$ 225,455	\$ 4,687	\$ 33,515	-	\$ 2,347	\$ (329,324)	\$ (16,435)	\$ (141,671)	\$ (12,833)	\$ 29,334	\$ (743,599)	\$ (743,599)	
75 Multiple Other Activity																
77 9733 Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78 9735 Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79 7999 Expense Suspense	(265,030)	(19,899)	(77,017)	(17,285)	66,286	-	(22,189)	0,191	(11,984)	39,250	(46,463)	(10,749)	-	(353,589)	(353,589)	
80 8999 Revenue Suspense	427,968	214,775	2,986	(283,701)	88,756	-	(516,959)	163,183	(43,356)	91,134	35,477	46,183	1,246,135	1,409,964	1,409,964	
81 9910 Payroll Suspense	(254,189)	38,754	297,354	35,552	42,798	-	45,425	28,432	41,014	42,975	15,404	(168,219)	(202,923)	399,776	399,776	
82 Treasury Reconciling Items	-	-	-	-	2,985	8,154	-	(10,055)	(17,347)	(29,190)	15,404	(168,219)	(202,923)	(402,110)	(402,110)	
83 Multiple Total Other Activity	\$ (91,250)	\$ 233,630	\$ 223,323	\$ (243,369)	\$ 205,995	\$ -	\$ (603,770)	\$ 183,458	\$ (43,510)	\$ 188,764	\$ (180,191)	\$ 1,078,646	\$ -	\$ 1,051,744	\$ -	
84 Ending Balance WITHOUT Borrowing	\$ 7,947,396	\$ 8,843,561	\$ 9,268,592	\$ 7,582,947	\$ 6,212,261	\$ 5,423,482	\$ 8,246,954	\$ 9,390,457	\$ 8,040,572	\$ 8,510,754	\$ 8,823,826	\$ 8,855,728	\$ 9,648,246	\$ 9,737,359	\$ 6,819,008	
85 Multiple Borrowing Activity																
87 9640 TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 8660 TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 5900 TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 9135 & 9640 TRAN / TTF Repayment	89,113	-	(18,523)	(59,374)	-	-	-	-	(11,216)	-	-	-	-	(89,113)	(89,113)	
94 9600-9619 Temporary Loans / Due To	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
95 9620-9649 Other Liabilities (Excluding TRANs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
96 Multiple Total Borrowing Activity	\$ 89,113	\$ -	\$ (18,523)	\$ (59,374)	\$ -	\$ -	\$ -	\$ -	\$ (11,216)	\$ -	\$ -	\$ -	\$ -	\$ (89,113)	\$ (89,113)	
97 Ending Cash Balance	\$ 8,036,509	\$ 8,914,152	\$ 9,279,768	\$ 7,594,164	\$ 6,223,478	\$ 5,434,698	\$ 8,958,170	\$ 9,390,457	\$ 8,040,572	\$ 8,510,754	\$ 8,823,826	\$ 8,855,728	\$ 9,648,246	\$ 9,648,246	\$ 9,648,246	
98																
99 9110 Ending Cash Balance	\$ 5,873,130	\$ 6,080,735	\$ 5,438,291	\$ 2,551,810	\$ 1,166,288	\$ 3,253,700	\$ 5,830,438	\$ 7,488,620	\$ 6,447,752	\$ 6,824,856	\$ 7,066,486	\$ 6,424,871	\$ 7,345,946	\$ 7,345,946	\$ 7,345,946	
14-15 Ending Cash Balance	6,910,286	6,939,718	6,641,918	4,630,793	3,497,903	3,487,903	5,395,810	5,280,081	3,958,395	3,613,821	3,994,115	2,821,920	4,291,640	4,291,640		
13-14 Ending Cash Balance	5,191,487	6,701,509	6,852,207	4,712,553	3,847,059	3,847,059	6,225,992	6,655,693	5,686,474	6,137,217	5,894,090	3,170,180	2,363,973	2,363,973		
12-13 Ending Cash Balance	6,114,088	8,048,065	7,731,125	2,941,322	2,608,731	2,608,731	4,272,441	4,299,254	2,639,481	3,196,592	2,439,281	1,260,684	\$ 1,823,052	\$ 1,823,052		
11-12 Ending Cash Balance	2,892,835	5,398,292	6,669,399	3,879,210	3,443,674	4,249,909	6,546,805	7,143,189	5,045,748	5,045,748	5,045,748	3,898,141	1,973,928	1,973,928		
10-11 Ending Cash Balance	5,319,602	7,062,673	6,855,467	5,619,991	5,265,989	4,249,909	6,642,952	5,820,672	3,873,087	5,140,395	3,866,941	1,973,928	1,973,928			
09-10 Ending Cash Balance	6,043,856	7,235,469	6,808,456	6,741,668	4,951,612	7,006,820	6,682,895	7,178,705	5,391,843	4,611,012	4,772,843	4,565,006	4,209,620	4,209,620		
08-09 Ending Cash Balance	6,890,724	7,617,609	8,491,589	8,803,432	5,657,603	7,006,820	6,648,989	7,881,467	5,841,450	4,649,634	6,300,303	6,149,488	5,615,936	5,615,936		
07-08 Ending Cash Balance	7,545,463	9,016,217	7,928,866	7,534,185	6,607,608	7,494,142	7,893,471	8,786,871	7,805,404	8,059,412	7,117,383	5,024,983	5,024,983			
06-07 Ending Cash Balance	8,948,191	10,466,488	9,688,074	9,185,461	8,280,447	9,119,156	9,350,978	10,447,865	8,676,927	9,054,003	7,806,866	5,852,697	5,852,697			
04-05 Ending Cash Balance	9,890,036	11,387,350	9,839,561	11,084,006	8,333,970	8,985,415	9,220,277	10,439,367	9,238,630	8,941,071	9,690,651	7,434,678	7,434,678			

*[Handwritten Signature]*  
District's authorizing signature

Lakeside Union Elementary

69189 EG

2017-18 General Fund Cashflows

Actuals to end of the month of:  
May-17

2017-18 Adopted Budget

Line	Account	Beginning Balance	Actuals to end of the month of: May-17												Totals up to June 30th	User Input Budget	
			July	August	September	October	November	15th	December	January	February	March	April	May			June
Beginning Cash Balance			\$ 9,648,246	\$ 8,817,285	\$ 9,107,169	\$ 7,737,887	\$ 5,603,758	\$ 4,410,537	\$ 5,043,961	\$ 7,241,556	\$ 7,116,600	\$ 5,160,109	\$ 4,788,572	\$ 5,028,236	\$ 4,940,445	\$ 9,648,246	\$ 9,648,246
8000-9398 Total Cash Inflows - CY Revenues																	
1	8000-9398 LCFF Sources																
2	8011 LCFF	\$ 1,342,178	\$ 1,342,178	\$ 2,415,920	\$ 2,415,920	\$ 2,415,920	\$ 2,415,920	\$ 2,415,920	\$ 2,415,920	\$ 2,415,920	\$ 2,415,920	\$ 2,415,920	\$ 2,415,920	\$ 2,415,920	\$ 2,415,920	\$ 28,843,552	\$ 28,843,552
3	8021-8047 Property Taxes	20,638	95,747	118,922	120,708	294,940	2,878,410	1,454,386	1,289,092	146,941	2,670,292	923,900	963,732	9,123,222	9,123,222	9,123,222	9,123,222
3.1	8012 EPA	-	-	-	-	-	-	1,454,386	-	1,454,386	-	-	1,454,386	5,817,544	5,817,544	5,817,544	5,817,544
3.5	8047 RDA Resident Taxes & CRD	-	-	-	-	-	-	106,766	106,766	(147,665)	(147,665)	(129,207)	211,512	211,512	211,512	15,464,233	15,464,233
4	8096 Charter In Lieu Taxes & CRD	-	(110,749)	(221,498)	(447,665)	(147,665)	(147,665)	74,725	(147,665)	(147,665)	(129,207)	(387,621)	(1,845,813)	(1,845,813)	(1,845,813)	1,285,975	3,828,538
4.5	8097 Special Education - Prop Tax Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Multiple Other RL Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	8000-8099 Subtotal LCFF Sources	1,362,816	1,327,176	3,767,730	2,388,963	2,663,195	5,146,665	1,454,386	3,737,827	2,415,195	3,741,099	5,024,677	3,210,513	4,283,001	40,423,242	40,423,242	40,423,242
7	8100-8299 Federal Revenues																
9	818188182 Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	8110 Impact Aid	-	-	-	56,959	30,667	11,202	-	-	5,591	6,411	-	2,227	46,923	160,000	160,000	160,000
11	8295 9068 Assets - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.1	8290 3010825 Title I - Fed Cash Mgmt System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.2	8290 4036 Title II - Fed Cash Mgmt System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.3	8290 4201803 Title III - Fed Cash Mgmt System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Multiple Other Federal	4,217	4,133	45,590	12,034	16,599	10,655	7,584	15,160	10,130	26,416	27,543	16,615	54,115	243,227	243,227	243,227
13	8100-8299 Subtotal Federal Revenues	4,217	4,133	45,590	68,993	47,286	21,887	217,025	15,160	15,721	249,851	27,543	18,842	318,082	1,054,301	1,054,301	1,054,301
14	8300-8599 Other State Revenues																
16	8311 6500810 PA Sp. Ed. (SDUSD, Poway & Infant)	\$ 36,435	\$ 38,435	\$ 65,583	\$ 65,583	\$ 65,583	\$ 65,583	\$ 65,583	\$ 65,583	\$ 65,583	\$ 65,583	\$ 65,583	\$ 65,583	\$ 65,583	\$ 728,698	\$ 728,698	\$ 728,698
17	Multiple OTHER PA Reallocations and Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	8550 1718 One-time Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	8560 Mandate Block Grant	-	-	-	-	-	137,827	-	-	-	-	-	-	-	-	-	-
26	Multiple Lottery	97,288	97,288	175,119	175,119	175,119	175,119	175,119	175,119	175,119	175,119	175,119	175,119	175,119	1,945,769	1,945,769	1,945,769
28	8300-8599 Subtotal Other State Revenues	133,723	133,723	240,702	240,702	378,529	65,583	526,184	722,421	240,702	256,432	585,856	240,702	240,702	4,005,952	4,005,952	4,005,952
29	8600-8799 Other Local Revenues																
36	8600-8799 Subtotal Other Local Revenues	138,634	148,875	289,396	276,653	605,641	242,087	-	363,222	355,082	428,236	320,259	662,538	1,054,642	4,876,546	4,876,546	5,022,240
37	8900-9398 Transfers In & Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	8000-9398 Total Cash Inflows - CY Revenues	\$ 1,639,691	\$ 1,613,907	\$ 4,334,419	\$ 2,975,314	\$ 3,594,651	\$ 5,476,221	\$ 2,197,595	\$ 4,838,620	\$ 3,026,600	\$ 4,675,618	\$ 5,958,335	\$ 4,132,095	\$ 5,896,408	\$ 50,360,050	\$ 52,489,449	\$ 52,489,449
40	1000-7998 Cash Outflows - CY Expenditures																
42	1000-3999 Salaries & Benefits																
43	1000-1999 Certificated	\$ 179,159	\$ 211,840	\$ 2,130,647	\$ 2,129,337	\$ 2,163,480	\$ 2,152,794	\$ -	\$ 2,154,526	\$ 2,221,865	\$ 2,207,259	\$ 2,228,767	\$ 2,190,793	\$ 2,360,895	\$ 22,331,362	\$ 22,331,362	\$ 22,331,362
44	2000-2999 Classified	321,814	404,486	690,693	763,134	767,377	741,812	-	750,807	770,316	793,718	762,061	760,969	856,698	8,363,274	8,363,274	8,363,274
45	3000-3999 Benefits	820,648	859,846	1,352,270	1,363,940	1,404,991	1,464,787	-	1,449,007	1,471,861	1,485,972	1,454,680	1,447,656	897,475	15,464,233	15,464,233	15,464,233
46	1000-3999 Subtotal Salaries & Benefits	1,321,620	1,467,172	4,173,609	4,256,411	4,333,848	4,359,394	-	4,354,340	4,464,041	4,489,949	4,445,508	4,399,078	4,115,057	46,178,969	46,883,524	46,883,524
47	4000-7998 Other Expenditures																
48	4000-4999 Supplies	\$ 24,171	\$ 91,651	\$ 218,871	\$ 375,144	\$ 156,192	\$ 225,448	\$ -	\$ 162,463	\$ 112,678	\$ 166,178	\$ 123,868	\$ 142,871	\$ 224,740	\$ 2,023,704	\$ 2,023,704	\$ 2,023,704
49	5000-5599 Utilities	106,341	137,276	130,091	132,215	106,913	82,196	-	146,667	73,659	73,461	80,369	97,524	127,273	1,295,975	1,295,975	1,295,975
51	5000-5999 Other Services (Excl. Utilities)	65,351	151,510	457,287	530,828	188,979	175,789	-	297,726	332,973	320,567	268,936	361,273	657,439	3,828,638	3,828,638	3,828,638
52	6000-6999 Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52.1	7200-7299 Pass Through Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	7000-7998 Transfers Out, Other Uses & Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	4000-7998 Subtotal Other Expenditures	195,863	389,436	895,749	1,038,187	452,024	483,402	-	608,856	519,509	599,206	473,163	624,668	873,832	(135,620)	(135,620)	(135,620)
55	1000-7998 Total Cash Outflows - CY Expenditures	\$ 1,517,483	\$ 1,847,608	\$ 4,979,358	\$ 5,294,599	\$ 4,797,872	\$ 4,842,796	\$ -	\$ 4,963,196	\$ 4,983,551	\$ 5,047,156	\$ 4,916,671	\$ 5,020,488	\$ 4,988,890	\$ 53,191,666	\$ 54,209,181	\$ 54,209,181
56	1000-7998 Total Cash Outflows - CY Expenditures																
57																	

	Beginning	July	August	September	October	November	15th	December	January	February	March	April	May	June	Totals up to June 30th	User Input Budget
<b>68 9111-9499 Assets (Excluding 9110 Cash)</b>																
59 9111-9199 Other Cash Equivalents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-
60 9200-9299 Receivables (Excl. delinquent listed below)	3,552,365	248,108	1,248,228	-	-	-	-	-	-	-	-	-	-	-	1,499,336	-
61 9200-9299 Delinquent - Principal Appointment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64 9200-9299 Receivables - Lottery	433,566	248,108	-	-	185,458	-	-	-	-	-	-	-	-	-	433,566	-
65 9300-9319 Temporary Loans / Due From	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66 9320-9499 Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>67 9111-9499 Change in Assets (Excl. 9110 Cash)</b>	<b>\$ 3,995,921</b>	<b>\$ 496,217</b>	<b>\$ 1,248,228</b>	<b>\$ -</b>	<b>\$ 185,458</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,929,903</b>	<b>\$ -</b>
<b>69 9500-9659 Current Liabilities</b>																
70 9500-9659 Payables	\$ 2,898,571	\$ (1,449,285)	\$ (724,643)	\$ (724,643)	-	-	-	-	-	-	-	-	-	-	\$ (2,898,571)	-
72 9500-9659 Deferred Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>73 9500-9659 Change in Current Liabilities</b>	<b>\$ 2,898,571</b>	<b>\$ (1,449,285)</b>	<b>\$ (724,643)</b>	<b>\$ (724,643)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,898,571)</b>	<b>\$ -</b>
<b>74 9500-9659 Change in Current Liabilities</b>	<b>\$ 2,898,571</b>	<b>\$ (1,449,285)</b>	<b>\$ (724,643)</b>	<b>\$ (724,643)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,898,571)</b>	<b>\$ -</b>
<b>75 Multiple Other Activity</b>																
77 9793 Audit Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78 9795 Other Restatements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79 7999 Expense Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 8999 Revenue Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81 9910 Payroll Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Treasury Reconciling Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>83 Multiple Total Other Activity</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>84 Multiple Total Other Activity</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>85 Ending Balance WITHOUT Borrowing</b>	<b>\$ 8,817,285</b>	<b>\$ 9,107,469</b>	<b>\$ 7,373,567</b>	<b>\$ 5,603,756</b>	<b>\$ 4,410,537</b>	<b>\$ 5,043,961</b>	<b>\$ 7,241,556</b>	<b>\$ 7,116,980</b>	<b>\$ 5,160,109</b>	<b>\$ 4,786,572</b>	<b>\$ 5,828,236</b>	<b>\$ 4,940,445</b>	<b>\$ 5,847,963</b>	<b>\$ 7,928,514</b>	<b>\$ 5,847,963</b>	<b>\$ 7,928,514</b>
<b>86 Ending Balance WITH Borrowing</b>	<b>\$ 8,817,285</b>	<b>\$ 9,107,469</b>	<b>\$ 7,373,567</b>	<b>\$ 5,603,756</b>	<b>\$ 4,410,537</b>	<b>\$ 5,043,961</b>	<b>\$ 7,241,556</b>	<b>\$ 7,116,980</b>	<b>\$ 5,160,109</b>	<b>\$ 4,786,572</b>	<b>\$ 5,828,236</b>	<b>\$ 4,940,445</b>	<b>\$ 5,847,963</b>	<b>\$ 7,928,514</b>	<b>\$ 5,847,963</b>	<b>\$ 7,928,514</b>
<b>87 Multiple Borrowing Activity</b>																
90 9640 TRAN / TFE Principal Amounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91 8600 TRAN / TFE Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92 5600 TRAN / TFE Insurance Cost & Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93 9135 & 9640 TRAN / TFE Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94 9600-9619 Temporary Loans / Due To	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95 9620-9649 Other Liabilities (Excluding TRANS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>96 Multiple Total Borrowing Activity</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>98 Ending Cash Balance</b>	<b>\$ 8,817,285</b>	<b>\$ 9,107,469</b>	<b>\$ 7,373,567</b>	<b>\$ 5,603,756</b>	<b>\$ 4,410,537</b>	<b>\$ 5,043,961</b>	<b>\$ 7,241,556</b>	<b>\$ 7,116,980</b>	<b>\$ 5,160,109</b>	<b>\$ 4,786,572</b>	<b>\$ 5,828,236</b>	<b>\$ 4,940,445</b>	<b>\$ 5,847,963</b>	<b>\$ 7,928,514</b>	<b>\$ 5,847,963</b>	<b>\$ 7,928,514</b>
<b>99 9110 Ending Cash Balance</b>	<b>\$ 8,817,285</b>	<b>\$ 9,107,469</b>	<b>\$ 7,373,567</b>	<b>\$ 5,603,756</b>	<b>\$ 4,410,537</b>	<b>\$ 5,043,961</b>	<b>\$ 7,241,556</b>	<b>\$ 7,116,980</b>	<b>\$ 5,160,109</b>	<b>\$ 4,786,572</b>	<b>\$ 5,828,236</b>	<b>\$ 4,940,445</b>	<b>\$ 5,847,963</b>	<b>\$ 7,928,514</b>	<b>\$ 5,847,963</b>	<b>\$ 7,928,514</b>

16-17 Ending Cash Balance	8,036,509	8,914,152	9,279,768	7,594,164	6,223,478	5,434,698	8,958,170	9,390,457	8,049,572	8,510,754	8,823,826	8,655,728	9,648,246
15-16 Ending Cash Balance	5,673,130	6,090,785	5,438,291	2,551,610	1,156,288	3,265,700	5,630,438	7,498,620	6,447,752	6,824,966	7,096,496	6,424,871	7,345,946
14-15 Ending Cash Balance	6,910,286	6,939,718	6,641,918	4,630,783	3,497,903	3,497,903	5,385,610	5,280,061	3,858,395	3,613,621	3,894,115	2,921,920	4,281,640
13-14 Ending Cash Balance	5,191,497	6,701,509	6,862,207	4,712,555	3,847,059	3,847,059	6,223,992	6,655,693	5,686,474	6,137,217	6,894,090	3,170,190	2,363,873
12-13 Ending Cash Balance	6,114,088	8,048,065	7,231,125	2,941,322	2,608,731	2,608,731	4,272,441	4,299,254	2,639,481	3,196,592	2,438,281	1,260,694	1,823,052
11-12 Ending Cash Balance	2,692,858	5,398,282	6,668,369	3,979,210	3,443,674	3,443,674	4,249,699	7,143,189	5,045,748	5,045,748	5,045,748	3,898,141	1,973,628
10-11 Ending Cash Balance	5,319,602	7,062,673	6,665,487	5,819,991	5,295,969	5,295,969	6,546,905	8,642,952	5,920,672	3,873,087	5,149,395	3,465,906	4,206,620
09-10 Ending Cash Balance	9,183,277	8,464,051	7,091,958	6,741,688	4,951,612	4,951,612	6,682,986	7,178,705	5,391,843	4,611,012	4,772,943	4,565,906	4,206,620
08-09 Ending Cash Balance	6,043,866	7,235,469	6,808,466	8,803,432	5,667,603	5,667,603	7,006,820	6,648,869	5,941,467	4,649,634	6,309,303	6,148,498	6,615,096
07-08 Ending Cash Balance	6,980,724	7,617,609	8,491,589	7,924,443	7,091,057	7,091,057	7,494,142	7,603,574	7,893,471	8,178,450	8,159,339	8,866,446	6,127,990
06-07 Ending Cash Balance	7,545,463	9,016,217	7,926,866	7,534,185	6,607,609	6,607,609	7,161,543	7,893,471	8,178,450	7,805,504	8,059,412	7,117,383	5,024,893
05-06 Ending Cash Balance	8,948,191	10,466,486	9,088,074	9,185,461	8,280,447	8,280,447	9,119,166	9,350,978	10,447,865	8,676,927	9,054,003	7,806,896	5,862,097
04-05 Ending Cash Balance	9,890,038	11,367,950	9,839,561	11,084,006	8,333,970	8,333,970	8,965,415	9,220,277	10,439,367	9,238,630	8,947,071	9,680,651	7,434,676

*[Handwritten Signature]*

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	22,743,732.00	301	13,017.00	303	22,730,715.00	305	228,825.00		307	22,501,890.00	309
2000 - Classified Salaries	8,025,411.00	311	320,035.00	313	7,705,376.00	315	889,808.00		317	6,815,568.00	319
3000 - Employee Benefits	15,011,190.00	321	340,561.00	323	14,670,629.00	325	583,982.00		327	14,086,647.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,052,147.00	331	43,460.00	333	2,008,687.00	335	778,275.00		337	1,230,412.00	339
5000 - Services... & 7300 - Indirect Costs	5,239,326.00	341	58,206.00	343	5,181,120.00	345	752,483.00		347	4,428,637.00	349
<b>TOTAL</b>					<b>52,296,527.00</b>	<b>365</b>			<b>TOTAL</b>	<b>49,063,154.00</b>	<b>369</b>

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	19,194,787.00 375
2. Salaries of Instructional Aides Per EC 41011.....		2100	1,984,504.00 380
3. STRS.....		3101 & 3102	4,210,850.00 382
4. PERS.....		3201 & 3202	259,939.00 383
5. OASDI - Regular, Medicare and Alternative.....		3301 & 3302	473,372.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....		3401 & 3402	4,575,901.00 385
7. Unemployment Insurance.....		3501 & 3502	10,855.00 390
8. Workers' Compensation Insurance.....		3601 & 3602	377,356.00 392
9. OPEB, Active Employees (EC 41372).....		3751 & 3752	188,608.00
10. Other Benefits (EC 22310).....		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....			31,276,172.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....			105,938.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....			145,803.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....			396
14. TOTAL SALARIES AND BENEFITS.....			31,024,431.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....			63.23%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....			

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	60.00%
2. Percentage spent by this district (Part II, Line 15).....	63.23%
3. Percentage below the minimum (Part III, Line 1 minus Line 2).....	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).....	49,063,154.00
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

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

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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	22,331,362.00	301	14,693.00	303	22,316,669.00	305	128,339.00		307	22,188,330.00	309
2000 - Classified Salaries	8,383,274.00	311	316,727.00	313	8,066,547.00	315	901,015.00		317	7,165,532.00	319
3000 - Employee Benefits	15,464,333.00	321	382,995.00	323	15,081,338.00	325	621,181.00		327	14,460,157.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,023,704.00	331	66,314.00	333	1,957,390.00	335	533,671.00		337	1,423,719.00	339
5000 - Services... & 7300 - Indirect Costs	4,988,993.00	341	13,781.00	343	4,975,212.00	345	80,693.00		347	4,894,519.00	349
<b>TOTAL</b>					<b>52,397,156.00</b>	<b>365</b>			<b>TOTAL</b>	<b>50,132,257.00</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			63.20%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.20%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	50,132,257.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 2,988,641.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 44,935,188.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.65%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 407,461.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,622,661.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	982,359.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	17,900.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	278,915.10
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	5,599.30
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	407,461.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,499,973.40
9. Carry-Forward Adjustment (Part IV, Line F)	899,904.60
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,399,878.00

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	37,599,557.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,842,803.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,194,192.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	11,557.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	901,020.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	24,992.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	52,794.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,915,296.90
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	78,600.70
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	407,461.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,160,542.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,764,276.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	56,953,091.60

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 7.90%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2018-19 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))  
(Line A10 divided by Line B18) 9.48%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>4,499,973.40</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>705,584.92</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.56%) times Part III, Line B18); zero if negative	<u>899,904.60</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.56%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.37%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>899,904.60</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>899,904.60</u>

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	2,621,697.51		460,277.90	3,081,975.41
2. State Lottery Revenue	8560	799,607.00		258,529.00	1,058,136.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,421,304.51	0.00	718,806.90	4,140,111.41
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	33,209.00			33,209.00
2. Classified Salaries	2000-2999	17,243.00			17,243.00
3. Employee Benefits	3000-3999	9,745.00			9,745.00
4. Books and Supplies	4000-4999	335,118.00		381,511.00	716,629.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	109,649.00			109,649.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		504,964.00	0.00	381,511.00	886,475.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	2,916,340.51	0.00	337,295.90	3,253,636.41
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	58,222,952.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,888,908.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	11,557.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,321,073.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	134,500.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	519,022.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,986,152.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	595,484.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				51,943,376.00

<b>Section II - Expenditures Per ADA</b>		<b>2016-17 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		5,227.99
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,935.63
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	48,584,257.69	9,257.60
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	48,584,257.69	9,257.60
B. Required effort (Line A.2 times 90%)	43,725,831.92	8,331.84
C. Current year expenditures (Line I.E and Line II.B)	51,943,376.00	9,935.63
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(226,278.00)	0.00	(136,002.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	254,008.00	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	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	5,250.00	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					0.00	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	(32,980.00)	136,002.00	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		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					134,500.00	134,500.00		
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
<b>TOTALS</b>	<b>259,258.00</b>	<b>(259,258.00)</b>	<b>136,002.00</b>	<b>(136,002.00)</b>	<b>134,500.00</b>	<b>134,500.00</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(132,150.00)	0.00	(135,620.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	137,200.00	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	(5,050.00)	135,620.00	0.00				
Other Sources/Uses Detail					927,326.09	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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	927,326.09		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>137,200.00</b>	<b>(137,200.00)</b>	<b>135,620.00</b>	<b>(135,620.00)</b>	<b>927,326.09</b>	<b>927,326.09</b>		

**Lakeside Union Elementary  
Multi-Year Projections Summary Report  
2017-18 Adopted Budget**

DESCRIPTION	OBJECT CODE	FY 2017-18 Current (Base Year)			FY 2018-19 First Projected Year			FY 2019-20 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>A Beginning Balance as of July 1</b>		\$8,150,927	\$901,365	\$9,052,292	\$7,735,395	\$614,680	\$8,350,075	\$5,927,828	\$299,325	\$6,227,153
<b>B Revenues</b>										
1 Revenue Limit Sources	8010-8099	40,150,017	273,225	40,423,242	41,263,609	273,225	41,536,834	42,329,027	273,225	42,602,252
2 Federal Revenues	8100-8299	160,000	2,399,238	2,559,238	160,000	2,396,649	2,496,649	160,000	2,396,649	2,496,649
3 Other State Revenues	8300-8599	1,602,225	2,882,404	4,484,629	856,607	2,929,772	3,786,379	857,087	2,993,493	3,850,580
4 Other Local Revenues	8600-8799	1,439,231	3,583,109	5,022,340	1,441,273	3,455,789	4,897,061	1,443,161	3,455,789	4,898,950
<b>5 Total Revenues</b>		<b>43,351,473</b>	<b>9,137,976</b>	<b>52,489,449</b>	<b>43,721,488</b>	<b>8,995,435</b>	<b>52,716,923</b>	<b>44,789,275</b>	<b>9,059,156</b>	<b>53,848,431</b>
<b>Beginning Balance &amp; Revenue (A+B5)</b>		<b>\$51,502,400</b>	<b>\$10,039,341</b>	<b>\$61,541,741</b>	<b>\$51,456,883</b>	<b>\$9,610,115</b>	<b>\$61,066,998</b>	<b>\$50,717,103</b>	<b>\$9,358,481</b>	<b>\$60,075,584</b>
<b>C Expenditures</b>										
1 Certificated Salaries	1000-1999	18,115,723	4,215,639	22,331,362	18,387,459	4,012,116	22,399,574	18,663,271	4,072,297	22,735,568
2 Classified Salaries	2000-2999	5,027,682	3,355,592	8,383,274	5,093,925	3,400,669	8,494,593	5,161,161	3,446,422	8,607,583
3 Employee Benefits	3000-3999	10,034,417	5,429,916	15,464,333	10,961,811	5,951,473	16,913,284	11,922,721	6,554,242	18,476,963
4 Books & Supplies	4000-4999	921,518	1,102,186	2,023,704	872,120	1,165,840	2,037,960	827,063	1,040,240	1,867,303
5 Services, Other Operating Exp	5000-5999	3,541,533	1,583,080	5,124,613	3,525,684	1,608,696	5,134,380	3,595,195	1,604,808	5,200,002
6 Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9 Direct Support/Indirect Costs	7300-7399	(1,193,602)	1,057,982	(135,620)	(1,231,678)	1,091,732	(139,946)	(1,266,904)	1,122,955	(143,949)
10 CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
<b>12 Total Expenditures:</b>		<b>\$36,447,271</b>	<b>\$16,744,395</b>	<b>\$53,191,666</b>	<b>\$37,609,321</b>	<b>\$17,230,524</b>	<b>\$54,839,845</b>	<b>\$38,902,506</b>	<b>\$17,840,564</b>	<b>\$56,743,471</b>
<b>D Interfund Xfers/Other Sources</b>										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(7,319,734)	7,319,734	0	(7,919,734)	7,919,734	0	(8,519,734)	8,519,734	0
<b>E Net Increase (Decrease) In Fund Balance</b>		<b>(\$415,532)</b>	<b>(\$286,685)</b>	<b>(\$702,217)</b>	<b>(\$1,807,567)</b>	<b>(\$315,355)</b>	<b>(\$2,122,922)</b>	<b>(\$2,632,966)</b>	<b>(\$262,074)</b>	<b>(\$2,895,040)</b>
<b>F Ending Balance</b>		<b>\$7,735,395</b>	<b>\$614,680</b>	<b>\$8,350,075</b>	<b>\$5,927,828</b>	<b>\$299,325</b>	<b>\$6,227,153</b>	<b>\$3,294,862</b>	<b>\$37,251</b>	<b>\$3,332,113</b>
1 Revolving Cash	9711	85,000	0	85,000	85,000	0	85,000	85,000	0	85,000
2 Other Reserves	97xx	0	0	0	0	0	0	0	0	0
3 Restricted	9740	0	614,680	614,680	0	299,325	299,325	0	37,251	37,251
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	715,000	0	715,000	715,000	0	715,000	715,000	0	715,000
7 Reserve for Economic Uncertainties	9789	1,595,750	0	1,595,750	1,645,195	0	1,645,195	1,702,304	0	1,702,304
8 Unassigned/Unappropriated Amount	9790	5,339,645	0	5,339,645	3,482,633	0	3,482,633	792,558	0	792,558
<b>Components of Ending Fund Balance Total</b>		<b>\$7,735,395</b>	<b>\$614,680</b>	<b>\$8,350,075</b>	<b>\$5,927,828</b>	<b>\$299,325</b>	<b>\$6,227,153</b>	<b>\$3,294,862</b>	<b>\$37,251</b>	<b>\$3,332,113</b>
		<b>Reserves Percentage</b>		<b>13.04%</b>	<b>Reserves Percentage</b>		<b>9.35%</b>	<b>Reserves Percentage</b>		<b>4.40%</b>
		<b>3% Calculated Reserve, or \$50,000 (greater of the two)</b>			<b>3% Calculated Reserve, or \$50,000 (greater of the two)</b>			<b>3% Calculated Reserve, or \$50,000 (greater of the two)</b>		
Reserve Percentage Level for this district:		3.00%			Total Reserves	3% Calculated	Difference*			
FY 2017-18 ADA Input Sheet (District):		4,849.65			FY 2017-18 Bud	\$1,595,750	\$1,595,750	\$0		
					FY 2018-19 Proj	\$1,645,195	\$1,645,195	\$0		
					FY 2019-20 Proj	\$1,702,304	\$1,702,304	\$0		
FY 2018-19 Unappropriated Amount is:		Positive								
FY 2019-20 Unappropriated Amount is:		Positive								

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ACCOUNT DESCRIPTION	OBJECTS	FY 2017-18 Base Year						% Inc
		Unrestricted		Restricted		Total Combined		
		Adopted Budget	Adjusted Budget	Adopted Budget	Adjusted Budget			
<b>LCFF SOURCES</b>								
State Aid - Current Year	8011	26,855,183	26,855,183	0	0	0	0	5.02%
Education Protection Account State Aid	8012	5,817,544	5,817,544	0	0	0	0	0.00%
State Aid Prior Years	8019	(11,631)	(11,631)	0	0	0	0	-100.00%
Tax Relief Subv-Homeowners' Exemptions	8021	62,465	62,465	0	0	0	0	0.00%
Tax Relief Subvention - Timber Yield Tax	8022	0	0	0	0	0	0	0.00%
Tax Relief Subvention - Other/In-Lieu Taxes	8029	0	0	0	0	0	0	0.00%
County & District Taxes - Secured Roll	8041	8,323,891	8,323,891	0	0	0	0	0.00%
County & District Taxes - Unsecured Roll	8042	270,291	270,291	0	0	0	0	0.00%
County & District Taxes - Prior Year Taxes	8043	(3,511)	(3,511)	0	0	0	0	0.00%
County & District Taxes - Supplemental Taxes	8044	571,203	571,203	0	0	0	0	0.00%
County & District Taxes - ERAF	8045	(101,117)	(101,117)	0	0	0	0	0.00%
County & District Taxes - Comm Redev. Funds	8047	211,512	211,512	0	0	0	0	0.00%
County & District Taxes -Pen/Int on Delinquent Taxes	8048	0	0	0	0	0	0	0.00%
Misc Funds (EC 41604)- Royalties and Bonuses	8081	0	0	0	0	0	0	0.00%
Misc Funds (EC 41604)- Other In-Lieu Taxes	8082	0	0	0	0	0	0	0.00%
LESS: Non LCFF - (50%) Adj	8089	0	0	0	0	0	0	0.00%
<b>SUBTOTAL, LCFF Sources</b>		<b>41,995,830</b>	<b>41,995,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2.65%</b>
<b>LCFF TRANSFERS</b>								
Unrestricted LCFF Transfers - CY	8091	0	0	0	0	0	0	2.15%
Transfer to Charter Schools in Lieu of Property Taxes	8096	(1,845,813)	(1,845,813)	0	0	0	0	0.00%
Property Taxes Transfers	8097	0	0	273,225	273,225	273,225	273,225	0.00%
LCFF/Revenue Limit Transfers - Prior Years	8099	0	0	0	0	0	0	0.00%
<b>TOTAL, LCFF Transfers</b>		<b>40,150,017</b>	<b>40,150,017</b>	<b>273,225</b>	<b>273,225</b>	<b>273,225</b>	<b>273,225</b>	<b>2.75%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations	8110	160,000	160,000	0	0	0	0	0.00%
Special Education Entitlement	8181	0	0	1,035,813	1,035,813	1,035,813	1,035,813	0.00%
SPED Discretionary Grants	8182	0	0	252,099	252,099	252,099	252,099	0.00%
Child Nutrition Programs	8220	0	0	0	0	0	0	0.00%
Donated Food Commodities	8221	0	0	0	0	0	0	0.00%
Forest Reserve Funds	8260	0	0	0	0	0	0	0.00%
Flood Control Funds	8270	0	0	0	0	0	0	0.00%
Wildlife Reserve Funds	8280	0	0	0	0	0	0	0.00%
FEMA	8281	0	0	0	0	0	0	0.00%
Interagency Contracts between LEAS	8285	0	0	0	0	0	0	0.00%
Pass-thru Rev. from Federal Sources	8287	0	0	0	0	0	0	0.00%
All Other Federal Revenue	8290	0	0	1,111,326	1,111,326	1,111,326	1,111,326	-5.63%
<b>TOTAL, Federal Revenue</b>		<b>160,000</b>	<b>160,000</b>	<b>2,399,238</b>	<b>2,399,238</b>	<b>2,399,238</b>	<b>2,399,238</b>	<b>-2.45%</b>

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ACCOUNT DESCRIPTION	OBJECTS	FY 2017-18 Base Year						% Inc
		Unrestricted		Restricted		Total Combined		
		Adopted Budget	Adjusted Budget	Adopted Budget	Adjusted Budget			
<b>OTHER STATE REVENUE</b>								
Other State Apportionment - Cur Year	8311	0	0	728,698	0	728,698	2.15%	
Other State Apportionment - Prior Year	8319	0	0	0	0	0	0.00%	
Child Nutrition Programs	8520	0	0	0	0	0	0.00%	
Mandated Costs Reimbursements	8550	852,827	852,827	0	0	852,827	-83.84%	
Lottery - Unrestricted and Instructional Materials	8560	729,398	729,398	227,937	227,937	957,335	-4.26%	
Tax Relief Subv - Homeowners' Exemptions	8575	0	0	0	0	0	0.00%	
Tax Relief Subv - Other/In-Lieu Taxes	8576	0	0	0	0	0	0.00%	
Pass-Through from State Sources	8587	0	0	0	0	0	0.00%	
All Other State Revenue	8590	20,000	20,000	1,925,769	1,925,769	1,945,769	2.15%	
<b>TOTAL, Other State Revenue</b>		<b>1,602,225</b>	<b>0</b>	<b>2,882,404</b>	<b>0</b>	<b>2,882,404</b>	<b>-15.57%</b>	
<b>OTHER LOCAL REVENUE</b>								
Other Restricted Levies - Secured Roll	8615	0	0	0	0	0	0.00%	
Other Restricted Levies - Unsecured Roll	8616	0	0	0	0	0	0.00%	
Other Restricted Levies - Prior Years' Taxes	8617	0	0	0	0	0	0.00%	
Other Restricted Levies - Supplemental Taxes	8618	0	0	0	0	0	0.00%	
Non-Ad Valorem Taxes - Parcel Taxes	8621	0	0	0	0	0	0.00%	
Non-Ad Valorem Taxes - Others	8622	0	0	0	0	0	0.00%	
Community Rdevlpmnt. Funds Not Subj To LCFF Deduction	8625	0	0	164,866	0	164,866	0.00%	
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0	0	0	0	0	0.00%	
Sales - Sale of Equipment/Supplies	8631	0	0	0	0	0	0.00%	
Sales - Sale of Publications	8632	0	0	0	0	0	0.00%	
Sales - Food Service Sales	8634	0	0	0	0	0	0.00%	
Sales - All Other Sales	8639	0	0	0	0	0	0.00%	
Leases and Rentals	8650	64,000	64,000	0	0	64,000	3.19%	
Interest	8660	71,605	71,605	0	0	71,605	0.00%	
Net Inc/(dcr) FMV of Investments	8662	0	0	0	0	0	0.00%	
Fees and Contracts - Adult Education Fees	8671	0	0	0	0	0	0.00%	
Fees and Contracts - Non-Resident Students	8672	0	0	0	0	0	0.00%	
Transportation Fees From Individuals	8675	36,000	36,000	0	0	36,000	0.00%	
Interagency Revenues	8677	966,926	966,926	517,638	517,638	1,484,564	0.00%	
Mitigation / Development Fees	8681	0	0	0	0	0	0.00%	
All Other Fees & Contracts	8689	0	0	0	0	0	0.00%	
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adj	8691	0	0	0	0	0	0.00%	
Pass-Through Revenue from Local Sources	8697	0	0	0	0	0	0.00%	
All other Local Revenues	8699	300,700	300,700	210,752	210,752	511,452	-36.20%	
Tuition	8710	0	0	0	0	0	0.00%	
Other Transfer In	8781-8783	0	0	0	0	0	0.00%	
Transfers of Apporntmt. - From Districts or Charter Schools	8791	0	0	0	0	0	0.00%	
Transfers of Apporntmt. - From COE	8792	0	0	2,689,853	2,689,853	2,689,853	2.15%	
Transfers of Apporntmt. - From JPAs	8793	0	0	0	0	0	0.00%	
Transfers from All Others	8799	0	0	0	0	0	0.00%	
<b>TOTAL, Other Local Revenue</b>		<b>1,439,231</b>	<b>0</b>	<b>3,583,109</b>	<b>0</b>	<b>3,583,109</b>	<b>-2.49%</b>	
<b>TOTAL, REVENUE</b>		<b>43,351,473</b>	<b>0</b>	<b>9,137,976</b>	<b>0</b>	<b>9,137,976</b>	<b>-81.34%</b>	

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		Unrestricted		Restricted		Total Combined		Unrestricted		Restricted			Total Combined	
		Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget		Adjustment	Adjusted Adopted Budget
<b>CERTIFICATED SALARIES</b>														
Certificated Teachers' Salaries	1100	15,066,093		15,066,093	4,046,960		4,046,960					19,113,053	1.50%	
Certificated Pupil Support Salaries	1200	1,092,022		1,092,022	91,574		91,574					1,183,596	1.50%	
Certificated Supervisors' and Administrators' Salaries	1300	1,957,608		1,957,608	77,105		77,105					2,034,713	1.50%	
Other Certificated Salaries	1900	0		0	0		0					0	0.00%	
<b>TOTAL, Certificate Salaries</b>		<b>18,115,723</b>	<b>0</b>	<b>18,115,723</b>	<b>4,215,639</b>	<b>0</b>	<b>4,215,639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,331,362</b>	<b>0.31%</b>	
<b>CLASSIFIED SALARIES</b>														
Classified Instructional Salaries	2100	66,793		66,793	2,093,383		2,093,383					2,160,176	1.50%	
Classified Support Salaries	2200	1,834,118		1,834,118	718,996		718,996					2,553,114	1.50%	
Classified Supervisors' and Administrators' Salaries	2300	720,049		720,049	83,931		83,931					803,980	1.50%	
Clerical, Technical and Office Salaries	2400	1,795,215		1,795,215	108,808		108,808					1,904,023	1.50%	
Other Classified Salaries	2900	611,507		611,507	350,474		350,474					961,981	0.00%	
<b>TOTAL, Classified Salaries</b>		<b>5,027,682</b>	<b>0</b>	<b>5,027,682</b>	<b>3,355,592</b>	<b>0</b>	<b>3,355,592</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,383,274</b>	<b>1.33%</b>	
<b>EMPLOYEE BENEFITS</b>														
STRS	3101-3102	2,692,039		2,692,039	2,419,659		2,419,659					5,111,698	13.95%	
PERS	3201-3202	654,062		654,062	422,959		422,959					1,077,021	18.09%	
OASDI/Medicare/Alternative	3301-3302	663,427		663,427	315,932		315,932					979,359	1.13%	
Health & Welfare Benefits*	3401-3402	5,021,021		5,021,021	2,019,012		2,019,012					7,040,033	7.00%	
Unemployment Insurance	3501-3502	11,665		11,665	3,770		3,770					15,435	0.75%	
Workers' Compensation	3601-3602	426,790		426,790	127,544		127,544					554,334	2.52%	
OPEB, Allocated	3701-3702	263,431		263,431	50,914		50,914					314,345	4.00%	
OPEB, Active Employees	3751-3752	140,831		140,831	70,126		70,126					210,957	4.00%	
Other Employee Benefits	3901-3902	161,151		161,151	0		0					161,151	16.97%	
<b>TOTAL, Employee Benefits</b>		<b>10,034,417</b>	<b>0</b>	<b>10,034,417</b>	<b>5,429,916</b>	<b>0</b>	<b>5,429,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,464,333</b>	<b>9.37%</b>	
<b>BOOKS AND SUPPLIES</b>														
Approved Textbooks & Core Curricula Materials	4100	2,000		2,000	215,000		215,000					217,000	3.19%	
Books and Other Reference Materials	4200	0		0	0		0					0	3.19%	
Materials and Supplies	4300	860,068		860,068	852,446		852,446					1,712,514	3.19%	
Noncapitalized Equipment	4400	59,450		59,450	34,740		34,740					94,190	3.19%	
Food	4700	0		0	0		0					0	0.00%	
<b>TOTAL, Books And Supplies</b>		<b>971,518</b>	<b>0</b>	<b>971,518</b>	<b>1,102,186</b>	<b>0</b>	<b>1,102,186</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,023,704</b>	<b>0.70%</b>	
<b>SERVICES, OTHER OPERATING EXPENSES</b>														
Subagreements for Services	5100	0		0	109,199		109,199					109,199	3.19%	
Travel and Conferences	5200	145,268		145,268	93,612		93,612					238,880	3.19%	
Dues and Memberships	5300	34,842		34,842	300		300					35,142	3.19%	
Insurance	5400-5450	283,160		283,160	0		0					283,160	3.19%	
Operations and Housekeeping Services	5500	1,285,257		1,285,257	10,718		10,718					1,295,975	3.19%	
Rentals, Leases & Repairs and Noncapitalized Improvements	5600	545,086		545,086	103,450		103,450					648,536	3.19%	
Transfers of Direct Costs	5710	(3,811)		(3,811)	3,811		3,811					0	0.00%	
Transfers of Direct Costs - Interfund	5750	(124,720)		(124,720)	(7,430)		(7,430)					(132,150)	0.00%	
Professional/Consulting Services & Operating Expenditures	5800	1,110,415		1,110,415	1,252,428		1,252,428					2,362,843	3.19%	
Communications	5900	266,036		266,036	16,992		16,992					283,028	3.19%	
<b>TOTAL, Services, Other Operating Expenses</b>		<b>3,541,533</b>	<b>0</b>	<b>3,541,533</b>	<b>1,583,080</b>	<b>0</b>	<b>1,583,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,124,613</b>	<b>0.19%</b>	

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		Unrestricted		Restricted		Total Combined		
		Adopted Budget	Adjusted Budget	Adopted Budget	Adjusted Budget	Adopted Budget	Adjusted Budget	
<b>CAPITAL OUTLAY</b>								
Land	6100	0	0	0	0	0	0.00%	
Land Improvements	6170	0	0	0	0	0	0.00%	
Buildings and Improvements of Buildings	6200	0	0	0	0	0	0.00%	
Books & Media for New School Libraries/Major Expansion of	6300	0	0	0	0	0	0.00%	
Equipment	6400	0	0	0	0	0	3.19%	
Equipment Replacement	6500	0	0	0	0	0	3.19%	
<b>TOTAL, Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3.19%</b>	
<b>OTHER OUTGO</b>								
Tuition - Instruction Under Interdist. Agreements	7110	0	0	0	0	0	0.00%	
Tuition - State Special Schools	7130	0	0	0	0	0	0.00%	
Tuition - Tuition, Excess Costs, and/or Deficit Payments. Pymr	7141	0	0	0	0	0	0.00%	
Tuition - Payments to County Offices	7142	0	0	0	0	0	0.00%	
Tuition - Payments to JPAs	7143	0	0	0	0	0	0.00%	
Transfers of Pass-Through Revenues to Districts or Charters	7211	0	0	0	0	0	0.00%	
Transfers of Pass-Through to County Offices	7212	0	0	0	0	0	0.00%	
Transfers of Pass-Through to JPAs	7213	0	0	0	0	0	0.00%	
SELPA Transfer of Apport - To District	7221	0	0	0	0	0	0.00%	
SELPA Transfer of Apport - To COE	7222	0	0	0	0	0	0.00%	
SELPA Transfer of Apport - To JPAs	7223	0	0	0	0	0	0.00%	
All Other Transfers	7281-7283	0	0	0	0	0	0.00%	
All Other Transfers To All Others	7299	0	0	0	0	0	0.00%	
Debt Service - Interest	7438	0	0	0	0	0	0.00%	
Other Debt Service - Principal	7439	0	0	0	0	0	0.00%	
<b>TOTAL, Other Outgo</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs	7310	(1,057,982)	(1,057,982)	1,057,982	1,057,982	0	3.19%	
Transfers of Indirect Costs - Interfund	7350	(135,620)	(135,620)	0	0	(135,620)	3.19%	
<b>TOTAL, Other Outgo - Transfers of Indirect Costs</b>		<b>(1,193,602)</b>	<b>(1,193,602)</b>	<b>1,057,982</b>	<b>1,057,982</b>	<b>(135,620)</b>	<b>3.19%</b>	
<b>PROJECTED BUDGET REDUCTION</b>	Assumptions	0	0	0	0	0	0.00%	
<b>TOTAL EXPENDITURES</b>		<b>36,447,271</b>	<b>0</b>	<b>36,447,271</b>	<b>16,744,395</b>	<b>53,191,666</b>	<b>3.10%</b>	

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ACCOUNT DESCRIPTION	OBJECTS	FY 2017-18 Base Year										% Inc		
		Unrestricted		Restricted		Total Combined		Unrestricted		Restricted			Total Combined	
		Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget		Adjustment	Adjusted Adopted Budget
<b>A. TOTAL REVENUE SUMMARY</b>														
1) LCFF Sources	8010-8099	40,150,017	0	40,150,017	273,225	0	273,225	0	273,225			40,423,242	2.75%	
2) Federal Revenue	8100-8299	160,000	0	160,000	2,399,238	0	2,399,238	0	2,399,238			2,559,238	-2.45%	
3) Other State Revenue	8300-8599	1,602,225	0	1,602,225	2,882,404	0	2,882,404	0	2,882,404			4,484,629	-15.57%	
4) Other Local Revenue	8600-8799	1,439,231	0	1,439,231	3,583,109	0	3,583,109	0	3,583,109			5,022,340	-2.49%	
<b>5) TOTAL REVENUE</b>		<b>43,351,473</b>	<b>0</b>	<b>43,351,473</b>	<b>9,137,976</b>	<b>0</b>	<b>9,137,976</b>	<b>0</b>	<b>9,137,976</b>			<b>52,489,449</b>	<b>0.43%</b>	
<b>B. TOTAL EXPENDITURE REVENUE SUMMARY</b>														
1) Certificated Salaries	1000-1999	18,115,723	0	18,115,723	4,215,639	0	4,215,639	0	4,215,639			22,331,362	0.31%	
2) Classified Salaries	2000-2999	5,027,682	0	5,027,682	3,355,592	0	3,355,592	0	3,355,592			8,383,274	1.33%	
3) Employee Benefits	3000-3999	10,034,417	0	10,034,417	5,429,916	0	5,429,916	0	5,429,916			15,464,333	9.37%	
4) Books and Supplies	4000-4999	921,518	0	921,518	1,102,186	0	1,102,186	0	1,102,186			2,023,704	0.70%	
5) Svcs, other Oper. Expense	5000-5999	3,541,533	0	3,541,533	1,583,080	0	1,583,080	0	1,583,080			5,124,613	0.19%	
6) Capital Outlay	6000-6599	0	0	0	0	0	0	0	0			0	3.19%	
7a) Other Outgo - (Excluding Transfers of Indirect Costs)	7100-7299	0	0	0	0	0	0	0	0			0	0.00%	
7b) Other Outgo - (Excluding Transfers of Indirect Costs)	7400-7499	0	0	0	0	0	0	0	0			0	0.00%	
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(1,193,602)	0	(1,193,602)	1,057,982	0	1,057,982	0	1,057,982			(135,620)	3.19%	
9) Projected Budget Reduction		0	0	0	0	0	0	0	0			0	0.00%	
<b>10) TOTAL EXPENDITURES</b>		<b>36,447,271</b>	<b>0</b>	<b>36,447,271</b>	<b>16,744,395</b>	<b>0</b>	<b>16,744,395</b>	<b>0</b>	<b>16,744,395</b>			<b>53,191,666</b>	<b>3.10%</b>	
<b>C. EXCESS (DEF) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>														
EXCESS/(Diff) (A5 - B10)		6,904,202		6,904,202	(7,606,419)		(7,606,419)		(7,606,419)			(702,217)	202%	
<b>D. OTHER FINANCING SOURCES/USES</b>														
1) a. Interfund Transfers - Transfer In	8900-8929	0		0	0		0		0			0	0.00%	
b. Interfund Transfers - Transfer Out	7610-7629	0		0	0		0		0			0	0.00%	
2) a. Other Sources / Uses-Sources	8930-8979	0		0	0		0		0			0	0.00%	
b. Other Sources / Uses-Uses	7630-7699	0		0	0		0		0			0	0.00%	
3) Contributions	8980-8999	(7,319,734)		(7,319,734)	7,319,734		7,319,734		7,319,734			0	0.00%	
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>		<b>(7,319,734)</b>	<b>0</b>	<b>(7,319,734)</b>	<b>7,319,734</b>	<b>0</b>	<b>7,319,734</b>	<b>0</b>	<b>7,319,734</b>			<b>0</b>	<b>0.00%</b>	

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ACCOUNT DESCRIPTION	OBJECTS	FY 2017-18 Base Year										% Inc											
		Unrestricted		Restricted		Total Combined		Unrestricted		Restricted			Total Combined										
		Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget		Adjustment	Adjusted Adopted Budget									
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>																							
(C + D4)		(415,532)		(415,532)	(286,685)		(286,685)			(286,685)					(286,685)								202.32%
<b>F. FUND BALANCE, RESERVES</b>																							
1) Beginning Fund Balance as of July 1 - Unaudited	9791	8,150,927		8,150,927	901,365		901,365			901,365				901,365									-7.76%
1b) Beginning Fud Balance - Audit Adjustments	9793	0		0	0		0			0				0									0.00%
1c) Beginning Fud Balance - Other Restatements	9795	0		0	0		0			0				0									0.00%
<b>2) ENDING BALANCE, June 30 - Next Year Beg. Balance</b>		<b>7,735,395</b>		<b>7,735,395</b>	<b>614,680</b>		<b>614,680</b>			<b>614,680</b>				<b>614,680</b>									<b>-25.42%</b>
<b>G. COMPONENTS OF ENDING FUND BALANCE</b>																							
a) Nonspendable Revolving Cash	9711	0	85,000	85,000	0		0			0				0									0.00%
Stores	9712	0		0	0		0			0				0									0.00%
Prepared Expenditures	9713	0		0	0		0			0				0									0.00%
All Others	9719	0		0	0		0			0				0									0.00%
b) Restricted	9740	0		0	614,680		614,680			614,680				614,680									-51.30%
c) Committed - Stabilization Arrangements	9750	0		0	0		0			0				0									0.00%
Other Commitments	9760	0		0	0		0			0				0									0.00%
d) Assigned - Other Assignments	9780	0	715,000	715,000	0		0			0				0									0.00%
e) Unassigned/unappropriated Reserve for Economic Uncertainties	9789	1,595,750		1,595,750	0		0			0				0									3.10%
Unassigned/unappropriated Amount	9790	<b>6,139,645</b>		<b>6,139,645</b>	<b>0</b>		<b>0</b>			<b>0</b>				<b>0</b>									<b>-34.78%</b>

\*H & W Benefits: If no Assumptions Rate provided, the proportionate rate, from PY, Benefits/Sal will be applied.  
 \*\* See Assumptions Sheet

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ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19										% Inc	
		First Projected Year					Total Combined						
		Adopted Budget	Unrestricted Adjustment	Adjusted Adopted Budget	Adopted Budget	Restricted Adjustment	Adjusted Adopted Budget	Adopted Budget	Unrestricted Adjustment	Adjusted Adopted Budget	Adopted Budget		Restricted Adjustment
<b>LCFF SOURCES</b>													
State Aid - Current Year	8011	26,855,183	1,347,426	28,202,609	0	0	28,202,609	0	0	0	0	28,202,609	3.78%
Education Protection Account State Aid	8012	5,817,544	(245,466)	5,572,078	0	0	5,572,078	0	0	0	0	5,572,078	0.00%
State Aid Prior Years	8019	(11,631)	11,631	0	0	0	0	0	0	0	0	0	0.00%
Tax Relief Subv-Homeowners' Exemptions	8021	62,465	0	62,465	0	0	62,465	0	0	0	0	62,465	0.00%
Tax Relief Subvention - Timber Yield Tax	8022	0	0	0	0	0	0	0	0	0	0	0	0.00%
Tax Relief Subvention - Other/In-Lieu Taxes	8029	0	0	0	0	0	0	0	0	0	0	0	0.00%
County & District Taxes - Secured Roll	8041	8,323,891	0	8,323,891	0	0	8,323,891	0	0	0	0	8,323,891	0.00%
County & District Taxes - Unsecured Roll	8042	270,291	0	270,291	0	0	270,291	0	0	0	0	270,291	0.00%
County & District Taxes - Prior Year Taxes	8043	(3,511)	0	(3,511)	0	0	(3,511)	0	0	0	0	(3,511)	0.00%
County & District Taxes - Supplemental Taxes	8044	571,203	0	571,203	0	0	571,203	0	0	0	0	571,203	0.00%
County & District Taxes - ERAF	8045	(101,117)	0	(101,117)	0	0	(101,117)	0	0	0	0	(101,117)	0.00%
County & District Taxes - Comm Redev. Funds	8047	211,512	0	211,512	0	0	211,512	0	0	0	0	211,512	0.00%
County & District Taxes -Pen/Int on Delinquent Taxes	8048	0	0	0	0	0	0	0	0	0	0	0	0.00%
Misc Funds (EC 41604) - Royalties and Bonuses	8081	0	0	0	0	0	0	0	0	0	0	0	0.00%
Misc Funds (EC 41604) - Other In-Lieu Taxes	8082	0	0	0	0	0	0	0	0	0	0	0	0.00%
LESS: Non LCFF - (50%) Adj	8089	0	0	0	0	0	0	0	0	0	0	0	0.00%
<b>SUBTOTAL, LCFF Sources</b>		<b>41,995,830</b>	<b>1,113,592</b>	<b>43,109,421</b>	<b>0</b>	<b>0</b>	<b>43,109,421</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,109,421</b>	<b>2.47%</b>
<b>LCFF TRANSFERS</b>													
Unrestricted LCFF Transfers - CY	8091	0	0	0	0	0	0	0	0	0	0	0	2.35%
Transfer to Charter Schools in Lieu of Property Taxes	8096	(1,845,813)	1	(1,845,813)	0	0	(1,845,813)	0	0	0	0	(1,845,813)	0.00%
Property Taxes Transfers	8097	0	0	0	273,225	0	273,225	0	0	273,225	0	273,225	0.00%
LCFF/Revenue Limit Transfers - Prior Years	8099	0	0	0	0	0	0	0	0	0	0	0	0.00%
<b>TOTAL, LCFF Transfers</b>		<b>40,150,017</b>	<b>1,113,592</b>	<b>41,263,609</b>	<b>273,225</b>	<b>0</b>	<b>41,263,609</b>	<b>273,225</b>	<b>0</b>	<b>273,225</b>	<b>0</b>	<b>41,536,834</b>	<b>2.56%</b>
<b>FEDERAL REVENUE</b>													
Maintenance and Operations	8110	160,000	0	160,000	0	0	160,000	0	0	0	0	160,000	0.00%
Special Education Entitlement	8181	0	0	0	1,035,813	0	1,035,813	0	0	1,035,813	0	1,035,813	0.00%
SPED Discretionary Grants	8182	0	0	0	252,099	0	252,099	0	0	252,099	0	252,099	0.00%
Child Nutrition Programs	8220	0	0	0	0	0	0	0	0	0	0	0	0.00%
Donated Food Commodities	8221	0	0	0	0	0	0	0	0	0	0	0	0.00%
Forest Reserve Funds	8260	0	0	0	0	0	0	0	0	0	0	0	0.00%
Flood Control Funds	8270	0	0	0	0	0	0	0	0	0	0	0	0.00%
Wildlife Reserve Funds	8280	0	0	0	0	0	0	0	0	0	0	0	0.00%
FEMA	8281	0	0	0	0	0	0	0	0	0	0	0	0.00%
Interagency Contracts between LEAS	8285	0	0	0	0	0	0	0	0	0	0	0	0.00%
Pass-thru Rev. from Federal Sources	8287	0	0	0	0	0	0	0	0	0	0	0	0.00%
All Other Federal Revenue	8290	0	0	0	1,111,326	0	1,111,326	0	0	1,111,326	0	1,048,737	0.00%
<b>TOTAL, Federal Revenue</b>		<b>160,000</b>	<b>0</b>	<b>160,000</b>	<b>2,399,238</b>	<b>0</b>	<b>2,399,238</b>	<b>1,048,737</b>	<b>(62,589)</b>	<b>2,336,649</b>	<b>1,048,737</b>	<b>2,496,649</b>	<b>0.00%</b>

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		Unrestricted					Restricted							
		Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Total Combined			
<b>OTHER STATE REVENUE</b>														
Other State Apportionment - Cur Year	8311	0		0		744,365		744,365			744,365		744,365	2.35%
Other State Apportionment - Prior Year	8319	0		0		0		0		0	0		0	0.00%
Child Nutrition Programs	8520	0		0		0		0		0	0		0	0.00%
Mandated Costs Reimbursements	8550	852,827	(715,000)	137,827		0		0		0	0		137,827	0.00%
Lottery - Unrestricted and Instructional Materials	8560	698,350		698,350		218,234		218,234		218,234			916,584	0.00%
Tax Relief Subv - Homeowners' Exemptions	8575	0		0		0		0		0			0	0.00%
Tax Relief Subv - Other/In-Lieu Taxes	8576	0		0		0		0		0			0	0.00%
Pass-Through from State Sources	8587	0		0		0		0		0			0	0.00%
All Other State Revenue	8590	20,430		20,430		1,967,173		1,967,173		1,967,173			1,987,603	2.35%
<b>TOTAL, Other State Revenue</b>		<b>1,571,607</b>	<b>(715,000)</b>	<b>856,607</b>		<b>2,929,772</b>	<b>0</b>	<b>2,929,772</b>		<b>2,929,772</b>			<b>3,786,379</b>	<b>1.70%</b>
<b>OTHER LOCAL REVENUE</b>														
Other Restricted Levies - Secured Roll	8615	0		0		0		0		0			0	0.00%
Other Restricted Levies - Unsecured Roll	8616	0		0		0		0		0			0	0.00%
Other Restricted Levies - Prior Years' Taxes	8617	0		0		0		0		0			0	0.00%
Other Restricted Levies - Supplemental Taxes	8618	0		0		0		0		0			0	0.00%
Non-Ad Valorem Taxes - Parcel Taxes	8621	0		0		0		0		0			0	0.00%
Non-Ad Valorem Taxes - Others	8622	0		0		0		0		0			0	0.00%
Community Rdpvmt. Funds Not Subj To LCFF Deduction	8625	0		0		164,866		164,866		164,866			164,866	0.00%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0		0		0		0		0			0	0.00%
Sales - Sale of Equipment/Supplies	8631	0		0		0		0		0			0	0.00%
Sales - Sale of Publications	8632	0		0		0		0		0			0	0.00%
Sales - Food Service Sales	8634	0		0		0		0		0			0	0.00%
Sales - All Other Sales	8639	0		0		0		0		0			0	0.00%
Leases and Rentals	8650	66,042		66,042		0		0		0			66,042	2.86%
Interest	8660	71,605		71,605		0		0		0			71,605	0.00%
Net Inc/(dcr) FMV of Investments	8662	0		0		0		0		0			0	0.00%
Fees and Contracts - Adult Education Fees	8671	0		0		0		0		0			0	0.00%
Fees and Contracts - Non-Resident Students	8672	0		0		0		0		0			0	0.00%
Transportation Fees From Individuals	8675	36,000		36,000		0		0		0			36,000	0.00%
Interagency Revenues	8677	966,926		966,926		517,638		517,638		517,638			1,484,564	0.00%
Mitigation / Development Fees	8681	0		0		0		0		0			0	0.00%
All Other Fees & Contracts	8689	0		0		0		0		0			0	0.00%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adj	8691	0		0		0		0		0			0	0.00%
Pass-Through Revenue from Local Sources	8697	0		0		0		0		0			0	0.00%
All other Local Revenues	8699	300,700		300,700		210,752	(185,152)	25,600		25,600			326,300	0.00%
Tuition	8710	0		0		0		0		0			0	0.00%
Other Transfer In	8781-8783	0		0		0		0		0			0	0.00%
Transfers of Apporntmt. - From Districts or Charter Schools	8791	0		0		0		0		0			0	0.00%
Transfers of Apporntmt. - From COE	8792	0		0		2,747,685		2,747,685		2,747,685			2,747,685	2.35%
Transfers of Apporntmt. - From JPAs	8793	0		0		0		0		0			0	0.00%
Transfers from All Others	8799	0		0		0		0		0			0	0.00%
<b>TOTAL, Other Local Revenue</b>		<b>1,441,273</b>	<b>0</b>	<b>1,441,273</b>		<b>3,640,941</b>	<b>(185,152)</b>	<b>3,455,789</b>		<b>3,455,789</b>			<b>4,897,061</b>	<b>0.04%</b>
<b>TOTAL, REVENUE</b>		<b>43,322,896</b>	<b>398,592</b>	<b>43,721,488</b>		<b>9,243,176</b>	<b>(247,741)</b>	<b>8,995,435</b>		<b>8,995,435</b>			<b>9,794,123</b>	<b>449.80%</b>

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		Unrestricted					Restricted						
		Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Total Combined		
<b>CERTIFICATED SALARIES</b>													
Certificated Teachers' Salaries	1100	15,292,084		15,292,084	4,107,664	(220,931)	3,886,733					19,178,818	1.50%
Certificated Pupil Support Salaries	1200	1,108,402		1,108,402	92,948		92,948					1,201,350	1.50%
Certificated Supervisors' and Administrators' Salaries	1300	1,986,972		1,986,972	78,262	(45,827)	32,435					2,019,407	1.50%
Other Certificated Salaries	1900	0		0	0		0					0	0.00%
<b>TOTAL, Certificated Salaries</b>		<b>18,387,459</b>	<b>0</b>	<b>18,387,459</b>	<b>4,278,874</b>	<b>(266,758)</b>	<b>4,012,116</b>					<b>22,399,574</b>	<b>1.13%</b>
<b>CLASSIFIED SALARIES</b>													
Classified Instructional Salaries	2100	67,795		67,795	2,124,784		2,124,784					2,192,579	1.50%
Classified Support Salaries	2200	1,861,630		1,861,630	729,781		729,781					2,591,411	1.50%
Classified Supervisors' and Administrators' Salaries	2300	730,850		730,850	85,190		85,190					816,040	1.50%
Clerical, Technical and Office Salaries	2400	1,822,143		1,822,143	110,440		110,440					1,932,583	1.50%
Other Classified Salaries	2900	611,507		611,507	350,474		350,474					961,981	0.00%
<b>TOTAL, Classified Salaries</b>		<b>5,093,925</b>	<b>0</b>	<b>5,093,925</b>	<b>3,400,669</b>	<b>0</b>	<b>3,400,669</b>					<b>8,494,593</b>	<b>1.33%</b>
<b>EMPLOYEE BENEFITS</b>													
STRS	3101-3102	3,082,730		3,082,730	2,770,820	(28,634)	2,742,186					5,824,916	13.03%
PERS	3201-3202	772,294		772,294	499,543		499,543					1,271,837	16.45%
OASDI/Medicare/Alternative	3301-3302	673,115		673,115	320,452	(3,145)	317,307					990,422	1.45%
Health & Welfare Benefits*	3401-3402	5,372,492		5,372,492	2,160,343	(25,380)	2,134,963					7,507,455	7.00%
Unemployment Insurance	3501-3502	11,835		11,835	3,824	(109)	3,715					15,550	1.45%
Workers' Compensation	3601-3602	440,407		440,407	131,575	(3,696)	127,879					566,285	3.18%
OPEB, Allocated	3701-3702	273,968		273,968	52,951		52,951					326,919	4.00%
OPEB, Active Employees	3751-3752	146,464		146,464	72,931		72,931					219,395	4.00%
Other Employee Benefits	3901-3902	163,504	25,000	188,504	0		0					188,504	8.08%
<b>TOTAL, Employee Benefits</b>		<b>10,936,811</b>	<b>25,000</b>	<b>10,961,811</b>	<b>6,012,437</b>	<b>(60,964)</b>	<b>5,951,473</b>					<b>16,913,284</b>	<b>9.25%</b>
<b>BOOKS AND SUPPLIES</b>													
Approved Textbooks & Core Curricula Materials	4100	2,064		2,064	221,859	78,494	300,353					302,416	2.86%
Books and Other Reference Materials	4200	0		0	0		0					0	2.86%
Materials and Supplies	4300	887,504	(78,794)	808,710	879,639	(50,000)	829,639					1,638,349	2.86%
Noncapitalized Equipment	4400	61,346		61,346	35,848		35,848					97,195	2.86%
Food	4700	0		0	0		0					0	0.00%
<b>TOTAL, Books And Supplies</b>		<b>950,914</b>	<b>(78,794)</b>	<b>872,120</b>	<b>1,137,346</b>	<b>28,494</b>	<b>1,165,840</b>					<b>2,037,960</b>	<b>-8.37%</b>
<b>SERVICES, OTHER OPERATING EXPENSES</b>													
Subagreements for Services	5100	0		0	112,682		112,682					112,682	2.86%
Travel and Conferences	5200	149,902	(122,924)	26,978	96,598		96,598					123,576	2.86%
Dues and Memberships	5300	35,953		35,953	310		310					36,263	2.86%
Insurance	5400-5450	292,193		292,193	0		0					292,193	2.86%
Operations and Housekeeping Services	5500	1,326,257		1,326,257	11,060		11,060					1,337,317	2.86%
Rentals, Leases and Noncapitalized Improvements	5600	562,474		562,474	106,750		106,750					669,224	2.86%
Transfers of Direct Costs	5710	(3,811)		(3,811)	3,811		3,811					0	0.00%
Transfers of Direct Costs - Interfund	5750	(124,720)		(124,720)	(7,430)		(7,430)					(132,150)	0.00%
Professionals/Consulting Services & Operating Expenditures	5800	1,145,837		1,145,837	1,292,380	(25,000)	1,267,380					2,413,218	2.86%
Communications	5900	274,523	(10,000)	264,523	17,534		17,534					282,057	2.86%
<b>TOTAL, Services, Other Operating Expenses</b>		<b>3,658,608</b>	<b>(132,924)</b>	<b>3,525,684</b>	<b>1,633,696</b>	<b>(25,000)</b>	<b>1,608,696</b>					<b>5,134,380</b>	<b>1.28%</b>

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ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19 First Projected Year										% Inc	
		Unrestricted					Restricted						
		Adopted Budget	Adjustment	Ajusted Adopted Budget	Adopted Budget	Adjustment	Adopted Budget	Adjustment	Ajusted Adopted Budget	Adopted Budget	Adjustment		Total Combined
<b>CAPITAL OUTLAY</b>													
Land	6100	0		0	0	0		0	0		0	0	0.00%
Land Improvements	6170	0		0	0	0		0	0		0	0	0.00%
Buildings and Improvements of Buildings	6200	0		0	0	0		0	0		0	0	0.00%
Books & Media for New School Libraries/Major Expansion of	6300	0		0	0	0		0	0		0	0	0.00%
Equipment	6400	0		0	0	0		0	0		0	0	2.86%
Equipment Replacement	6500	0		0	0	0		0	0		0	0	2.86%
<b>TOTAL, Capital Outlay</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>2.86%</b>
<b>OTHER OUTGO</b>													
Tuition - Instruction Under Interdist. Agreements	7110	0		0	0	0		0	0		0	0	0.00%
Tuition - State Special Schools	7130	0		0	0	0		0	0		0	0	0.00%
Tuition - Tuition, Excess Costs, and/or Deficit Paymnts. Pymr	7141	0		0	0	0		0	0		0	0	0.00%
Tuition - Payments to County Offices	7142	0		0	0	0		0	0		0	0	0.00%
Tuition - Payments to JPAs	7143	0		0	0	0		0	0		0	0	0.00%
Transfers of Pass-Through Revenues to Districts or Charters	7211	0		0	0	0		0	0		0	0	0.00%
Transfers of Pass-Through to County Offices	7212	0		0	0	0		0	0		0	0	0.00%
Transfers of Pass-Through to JPAs	7213	0		0	0	0		0	0		0	0	0.00%
SELPA Transfer of Apport - To District	7221	0		0	0	0		0	0		0	0	0.00%
SELPA Transfer of Apport - To COE	7222	0		0	0	0		0	0		0	0	0.00%
SELPA Transfer of Apport - To JPAs	7223	0		0	0	0		0	0		0	0	0.00%
All Other Transfers	7281-7283	0		0	0	0		0	0		0	0	0.00%
All Other Transfers To All Others	7299	0		0	0	0		0	0		0	0	0.00%
Debt Service - Interest	7438	0		0	0	0		0	0		0	0	0.00%
Other Debt Service - Principal	7439	0		0	0	0		0	0		0	0	0.00%
<b>TOTAL, Other Outgo</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>													
Transfers of Indirect Costs	7310	(1,091,732)		(1,091,732)	1,091,732			1,091,732			1,091,732	0	0.00%
Transfers of Indirect Costs - Interfund	7350	(139,946)		(139,946)	0			0			0	(139,946)	2.86%
<b>TOTAL, Other Outgo - Transfers of Indirect Costs</b>		<b>(1,231,678)</b>		<b>(1,231,678)</b>	<b>1,091,732</b>			<b>1,091,732</b>			<b>1,091,732</b>	<b>(139,946)</b>	<b>2.86%</b>
<b>PROJECTED BUDGET REDUCTION</b>	Assumptions	<b>0</b>		<b>0</b>	<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>		<b>37,796,039</b>		<b>(186,718)</b>	<b>37,609,321</b>			<b>17,554,752</b>			<b>(324,228)</b>	<b>54,835,845</b>	<b>3.47%</b>

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ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19										% Inc		
		First Projected Year												
		Unrestricted		Restricted		Adopted Budget		Adjusted Adopted Budget		Total Combined				
Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Total Combined		
<b>A. TOTAL REVENUE SUMMARY</b>														
1) LCFF Sources	8010-8099	40,150,017	1,113,592	41,263,609	273,225	0	273,225	0	273,225			273,225	41,536,834	2.56%
2) Federal Revenue	8100-8299	160,000	0	160,000	2,399,238	(62,589)	2,336,649		2,336,649			2,336,649	2,496,649	0.00%
3) Other State Revenue	8300-8599	1,571,607	(715,000)	856,607	2,929,772	0	2,929,772		2,929,772			2,929,772	3,786,379	1.70%
4) Other Local Revenue	8600-8799	1,441,273	0	1,441,273	3,640,941	(185,152)	3,455,789		3,455,789			3,455,789	4,897,061	0.04%
<b>5) TOTAL REVENUE</b>		<b>43,322,896</b>	<b>398,592</b>	<b>43,721,488</b>	<b>9,243,176</b>	<b>(247,741)</b>	<b>8,995,435</b>		<b>8,995,435</b>			<b>8,995,435</b>	<b>52,716,923</b>	<b>2.15%</b>
<b>B. TOTAL EXPENDITURE REVENUE SUMMARY</b>														
1) Certificated Salaries	1000-1999	18,387,459	0	18,387,459	4,278,874	(266,758)	4,012,116		4,012,116			4,012,116	22,399,574	1.13%
2) Classified Salaries	2000-2999	5,093,925	0	5,093,925	3,400,669	0	3,400,669		3,400,669			3,400,669	8,494,593	1.33%
3) Employee Benefits	3000-3999	10,936,811	25,000	10,961,811	6,012,437	(60,964)	5,951,473		5,951,473			5,951,473	16,913,284	9.25%
4) Books and Supplies	4000-4999	950,914	(78,794)	872,120	1,137,346	28,494	1,165,840		1,165,840			1,165,840	2,037,960	-8.37%
5) Svs, other Oper. Expense	5000-5999	3,658,608	(132,924)	3,525,684	1,633,696	(25,000)	1,608,696		1,608,696			1,608,696	5,134,380	1.28%
6) Capital Outlay	6000-6599	0	0	0	0	0	0		0			0	0	2.86%
7a) Other Outgo - (Excluding Transfers of Indirect Costs)	7100-7299	0	0	0	0	0	0		0			0	0	0.00%
7b) Other Outgo - (Excluding Transfers of Indirect Costs)	7400-7499	0	0	0	0	0	0		0			0	0	0.00%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(1,231,678)	0	(1,231,678)	1,091,732	0	1,091,732		1,091,732			1,091,732	(139,946)	2.86%
9) Projected Budget Reduction		0	0	0	0	0	0		0			0	0	0.00%
<b>10) TOTAL EXPENDITURES</b>		<b>37,796,039</b>	<b>(186,718)</b>	<b>37,609,321</b>	<b>17,554,752</b>	<b>(324,228)</b>	<b>17,230,524</b>		<b>17,230,524</b>			<b>17,230,524</b>	<b>54,839,845</b>	<b>3.47%</b>
<b>C. EXCESS (DEF) OF REVENUES OVER EXPENDITURES BEFORE OTHER EXCESS/(DIFF) (A5 - B10).....</b>														
		<b>5,526,857</b>		<b>6,112,167</b>	<b>(8,311,576)</b>		<b>(8,235,089)</b>		<b>(8,235,089)</b>			<b>(8,235,089)</b>	<b>(2,122,922)</b>	<b>0</b>
<b>D. OTHER FINANCING SOURCES/USES</b>														
1) a. Interfund Transfers - Transfer In	8900-8929	0		0	0		0		0			0	0	0.00%
b. Interfund Transfers - Transfer Out	7610-7629	0		0	0		0		0			0	0	0.00%
2) a. Other Sources / Uses-Sources	8930-8979	0		0	0		0		0			0	0	0.00%
b. Other Sources / Uses-Uses	7630-7699	0		0	0		0		0			0	0	0.00%
3) Contributions	8980-8999	(7,319,734)	(600,000)	(7,919,734)	7,319,734	600,000	7,919,734		7,919,734			7,919,734	0	0.00%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>		<b>(7,319,734)</b>	<b>(600,000)</b>	<b>(7,919,734)</b>	<b>7,319,734</b>	<b>600,000</b>	<b>7,919,734</b>		<b>7,919,734</b>			<b>7,919,734</b>	<b>0</b>	<b>0.00%</b>

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ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19										% Inc	
		First Projected Year											
		Unrestricted		Restricted		Unrestricted		Restricted		Total Combined			
Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Total Combined	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>													
(C + D4).....		(1,792,877)		(1,807,567)		(991,842)		(315,355)				(2,122,922)	36.37%
<b>F. FUND BALANCE, RESERVES</b>													
1) Beginning Fund Balance as of July 1 - Unaudited	9791	7,735,395		7,735,395		614,680		614,680				8,350,075	-25.42%
1b) Beginning Fund Balance - Audit Adjustments	9793			0				0				0	0.00%
1c) Beginning Fund Balance - Other Restatements	9795			0				0				0	0.00%
<b>2) ENDING BALANCE, June 30 - Next Year Beg. Balance</b>													
		5,942,518		5,927,828		(377,162)		299,325				6,227,153	-46.49%
<b>G. COMPONENTS OF ENDING FUND BALANCE</b>													
a) Nonspendable Revolving Cash	9711			85,000				0				85,000	0.00%
Stores	9712			0				0				0	0.00%
Prepared Expenditures	9713			0				0				0	0.00%
All Others	9719			0				0				0	0.00%
b) Restricted	9740			0		(377,162)		299,325				299,325	0.00%
c) Committed - Stabilization Arrangements	9750			0				0				0	0.00%
Other Commitments	9760			0				0				0	0.00%
d) Assigned - Other Assignments	9780			715,000				0				715,000	0.00%
e) Unassigned/unappropriated Reserve for Economic Uncertainties	9789	1,645,195		1,645,195				0				1,645,195	0.00%
Unassigned/unappropriated Amount	9790	4,297,323		3,482,633		0		0				3,482,633	0.00%

\*H & W Benefits: If no Assumptions Rate provided, the proportionate rate.  
\*\* See Assumptions Sheet

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ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20 Second Projected Year							
		Unrestricted		Restricted		Total Combined			
		Adopted Budget	Adjusted	Adopted Budget	Adjusted	Adopted Budget	Adjusted	Adopted Budget	Adjusted
<b>LCFF SOURCES</b>									
State Aid - Current Year	8011	28,202,609	1,065,418	29,268,027	0	29,268,027	0	29,268,027	0
Education Protection Account State Aid	8012	5,572,078		5,572,078	0	5,572,078	0	5,572,078	0
State Aid Prior Years	8019	0		0	0	0	0	0	0
Tax Relief Subv-Homeowners' Exemptions	8021	62,465		62,465	0	62,465	0	62,465	0
Tax Relief Subvention - Timber Yield Tax	8022	0		0	0	0	0	0	0
Tax Relief Subvention - Other/In-Lieu Taxes	8029	0		0	0	0	0	0	0
County & District Taxes - Secured Roll	8041	8,323,891		8,323,891	0	8,323,891	0	8,323,891	0
County & District Taxes - Unsecured Roll	8042	270,291		270,291	0	270,291	0	270,291	0
County & District Taxes - Prior Year Taxes	8043	(3,511)		(3,511)	0	(3,511)	0	(3,511)	0
County & District Taxes - Supplemental Taxes	8044	571,203		571,203	0	571,203	0	571,203	0
County & District Taxes - ERAF	8045	(101,117)		(101,117)	0	(101,117)	0	(101,117)	0
County & District Taxes -Comm Redev. Funds	8047	211,512		211,512	0	211,512	0	211,512	0
County & District Taxes -Pen/Int on Delinquent Taxes	8048	0		0	0	0	0	0	0
Misc Funds (EC 41604)- Royalties and Bonuses	8081	0		0	0	0	0	0	0
Misc Funds (EC 41604)- Other In-Lieu Taxes	8082	0		0	0	0	0	0	0
LESS: Non LCFF - (50%) Adj	8089	0		0	0	0	0	0	0
<b>SUBTOTAL, LCFF Sources</b>		<b>43,109,421</b>	<b>1,065,418</b>	<b>44,174,839</b>	<b>0</b>	<b>44,174,839</b>	<b>0</b>	<b>44,174,839</b>	<b>0</b>
<b>LCFF TRANSFERS</b>									
Unrestricted LCFF Transfers - CY	8091	0		0	0	0	0	0	0
Transfer to Charter Schools in Lieu of Property Taxes	8096	(1,845,813)		(1,845,813)	0	(1,845,813)	0	(1,845,813)	0
Property Taxes Transfers	8097	0		0	273,225	273,225	0	273,225	0
LCFF/Revenue Limit Transfers - Prior Years	8099	0		0	0	0	0	0	0
<b>TOTAL, LCFF Transfers</b>		<b>41,263,609</b>	<b>1,065,418</b>	<b>42,329,027</b>	<b>273,225</b>	<b>42,602,252</b>	<b>0</b>	<b>42,602,252</b>	<b>0</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations	8110	160,000		160,000	0	160,000	0	160,000	0
Special Education Entitlement	8181	0		0	1,035,813	1,035,813	0	1,035,813	0
SPED Discretionary Grants	8182	0		0	252,099	252,099	0	252,099	0
Child Nutrition Programs	8220	0		0	0	0	0	0	0
Donated Food Commodities	8221	0		0	0	0	0	0	0
Forest Reserve Funds	8260	0		0	0	0	0	0	0
Flood Control Funds	8270	0		0	0	0	0	0	0
Wildlife Reserve Funds	8280	0		0	0	0	0	0	0
FEMA	8281	0		0	0	0	0	0	0
Interagency Contracts between LEAS	8285	0		0	0	0	0	0	0
Pass-thru Rev. from Federal Sources	8287	0		0	0	0	0	0	0
All Other Federal Revenue	8290	0		0	1,048,737	1,048,737	0	1,048,737	0
<b>TOTAL, Federal Revenue</b>		<b>160,000</b>	<b>0</b>	<b>160,000</b>	<b>2,336,649</b>	<b>2,336,649</b>	<b>0</b>	<b>2,336,649</b>	<b>0</b>

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ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20 Second Projected Year						Total Combined
		Unrestricted		Restricted		Adjusted Adopted Budget	Adjusted Adopted Budget	
		Adopted Budget	Adjustment	Adopted Budget	Adjustment			
<b>OTHER STATE REVENUE</b>								
Other State Apportionment - Cur Year	8311	0		0		761,858	761,858	
Other State Apportionment - Prior Year	8319	0		0		0	0	
Child Nutrition Programs	8520	0		0		0	0	
Mandated Costs Reimbursements	8550	0	137,827	137,827		0	137,827	
Lottery - Unrestricted and Instructional Materials	8560	698,350		698,350		218,234	916,584	
Tax Relief Subv - Homeowners' Exemptions	8575	0		0		0	0	
Tax Relief Subv - Other/In-Lieu Taxes	8576	0		0		0	0	
Pass-Through from State Sources	8587	0		0		0	0	
All Other State Revenue	8590	20,910		20,910		2,013,402	2,034,312	
<b>TOTAL, Other State Revenue</b>		<b>719,260</b>	<b>137,827</b>	<b>857,087</b>	<b>0</b>	<b>2,993,493</b>	<b>3,850,580</b>	
<b>OTHER LOCAL REVENUE</b>								
Other Restricted Levies - Secured Roll	8615	0		0		0	0	
Other Restricted Levies - Unsecured Roll	8616	0		0		0	0	
Other Restricted Levies - Prior Years' Taxes	8617	0		0		0	0	
Other Restricted Levies - Supplemental Taxes	8618	0		0		0	0	
Non-Ad Valorem Taxes - Parcel Taxes	8621	0		0		0	0	
Non-Ad Valorem Taxes - Others	8622	0		0		0	0	
Community Rdevlpmt. Funds Not Subj To LCFF Deduction	8625	0		164,866		164,866	164,866	
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0		0		0	0	
Sales - Sale of Equipment/Supplies	8631	0		0		0	0	
Sales - Sale of Publications	8632	0		0		0	0	
Sales - Food Service Sales	8634	0		0		0	0	
Sales - All Other Sales	8639	0		0		0	0	
Leases and Rentals	8650	67,930		67,930		0	67,930	
Interest	8660	71,605		71,605		0	71,605	
Net Inc/(dcr) FMV of Investments	8662	0		0		0	0	
Fees and Contracts - Adult Education Fees	8671	0		0		0	0	
Fees and Contracts - Non-Resident Students	8672	0		0		0	0	
Transportation Fees From Individuals	8675	36,000		36,000		0	36,000	
Interagency Revenues	8677	966,926		966,926		517,638	1,484,564	
Mitigation / Development Fees	8681	0		0		0	0	
All Other Fees & Contracts	8689	0		0		0	0	
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adj	8691	0		0		0	0	
Pass-Through Revenue from Local Sources	8697	0		0		0	0	
All other Local Revenues	8699	300,700		300,700		25,600	326,300	
Tuition	8710	0		0		0	0	
Other Transfer In	8781-8783	0		0		0	0	
Transfers of Apporntmt. - From Districts or Charter Schools	8791	0		0		0	0	
Transfers of Apporntmt. - From COE	8792	0		0		2,747,685	2,747,685	
Transfers of Apporntmt. - From JPAs	8793	0		0		0	0	
Transfers from All Others	8799	0		0		0	0	
<b>TOTAL, Other Local Revenue</b>		<b>1,443,161</b>	<b>0</b>	<b>1,443,161</b>	<b>0</b>	<b>3,455,789</b>	<b>4,898,950</b>	
<b>TOTAL, REVENUE</b>		<b>43,586,030</b>	<b>1,203,245</b>	<b>44,789,275</b>	<b>0</b>	<b>9,059,156</b>	<b>53,848,431</b>	

Lakeside Union Elementary  
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ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20 Second Projected Year											
		Unrestricted		Restricted		Total Combined							
		Adopted Budget	Adjusted Budget	Adopted Budget	Adjusted Budget	Adopted Budget	Adjusted Budget	Adopted Budget	Adjusted Budget				
<b>CERTIFICATED SALARIES</b>													
Certificated Teachers' Salaries	1100	15,521,466		15,521,466		3,945,034		3,945,034				19,466,500	
Certificated Pupil Support Salaries	1200	1,125,028		1,125,028		94,342		94,342				1,219,370	
Certificated Supervisors' and Administrators' Salaries	1300	2,016,777		2,016,777		32,921		32,921				2,049,698	
Other Certificated Salaries	1900	0		0		0		0				0	
<b>TOTAL, Certificated Salaries</b>		<b>18,663,271</b>	<b>0</b>	<b>18,663,271</b>	<b>0</b>	<b>4,072,297</b>	<b>0</b>	<b>4,072,297</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,735,568</b>	<b>0</b>
<b>CLASSIFIED SALARIES</b>													
Classified Instructional Salaries	2100	68,812		68,812		2,156,656		2,156,656				2,225,467	
Classified Support Salaries	2200	1,889,554		1,889,554		740,728		740,728				2,630,282	
Classified Supervisors' and Administrators' Salaries	2300	741,812		741,812		86,468		86,468				828,280	
Clerical, Technical and Office Salaries	2400	1,849,475		1,849,475		112,097		112,097				1,961,572	
Other Classified Salaries	2900	611,507		611,507		350,474		350,474				961,981	
<b>TOTAL, Classified Salaries</b>		<b>5,161,161</b>	<b>0</b>	<b>5,161,161</b>	<b>0</b>	<b>3,446,422</b>	<b>0</b>	<b>3,446,422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,607,583</b>	<b>0</b>
<b>EMPLOYEE BENEFITS</b>													
STRS	3101-3102	3,484,536		3,484,536		3,099,605		3,099,605				6,584,140	
PERS	3201-3202	899,213		899,213		581,784		581,784				1,480,996	
OASDI/Medicare/Alternative	3301-3302	682,949		682,949		321,841		321,841				1,004,790	
Health & Welfare Benefits*	3401-3402	5,748,567		5,748,567		2,284,410		2,284,410				8,032,977	
Unemployment Insurance	3501-3502	12,008		12,008		3,768		3,768				15,776	
Workers' Compensation	3601-3602	454,460		454,460		131,918		131,918				586,378	
OPEB, Allocated	3701-3702	284,927		284,927		55,069		55,069				339,996	
OPEB, Active Employees	3751-3752	152,323		152,323		75,848		75,848				228,171	
Other Employee Benefits	3901-3902	191,258		191,258		203,738		203,738				203,738	
<b>TOTAL, Employee Benefits</b>		<b>11,910,241</b>	<b>12,480</b>	<b>11,922,721</b>	<b>0</b>	<b>6,554,242</b>	<b>0</b>	<b>6,554,242</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,476,963</b>	<b>0</b>
<b>BOOKS AND SUPPLIES</b>													
Approved Textbooks & Core Curricula Materials	4100	2,123		2,123		308,943	(158,943)	150,000				152,122	
Books and Other Reference Materials	4200	0		0		0		0				0	
Materials and Supplies	4300	831,839	(50,000)	781,839		853,367		853,367				1,635,206	
Noncapitalized Equipment	4400	63,101	(20,000)	43,101		36,873		36,873				79,974	
Food	4700	0		0		0		0				0	
<b>TOTAL, Books And Supplies</b>		<b>897,063</b>	<b>(70,000)</b>	<b>827,063</b>	<b>(158,943)</b>	<b>1,199,183</b>	<b>(158,943)</b>	<b>1,040,240</b>	<b>(158,943)</b>	<b>0</b>	<b>0</b>	<b>1,867,303</b>	<b>0</b>
<b>SERVICES, OTHER OPERATING EXPENSES</b>													
Subagreements for Services	5100	0		0		115,905		115,905				115,905	
Travel and Conferences	5200	27,750		27,750		99,361		99,361				127,111	
Dues and Memberships	5300	36,982		36,982		318		318				37,300	
Insurance	5400-5450	300,550		300,550		0		0				300,550	
Operations and Housekeeping Services	5500	1,364,188		1,364,188		11,376		11,376				1,375,564	
Rentals, Leases & Repairs and Noncapitalized Improvements	5600	578,561		578,561		109,803		109,803				688,364	
Transfers of Direct Costs	5710	(3,811)		(3,811)		3,811		3,811				0	
Transfers of Direct Costs - Interfund	5750	(124,720)		(124,720)		(7,430)		(7,430)				(132,150)	
Professional/Consulting Services & Operating Expenditures	5800	1,178,608	(35,000)	1,143,608		1,303,628	(50,000)	1,253,628				2,397,236	
Communications	5900	272,088		272,088		18,036		18,036				290,123	
<b>TOTAL, Services, Other Operating Expenses</b>		<b>3,630,195</b>	<b>(35,000)</b>	<b>3,595,195</b>	<b>(50,000)</b>	<b>1,654,808</b>	<b>(50,000)</b>	<b>1,604,808</b>	<b>(50,000)</b>	<b>0</b>	<b>0</b>	<b>5,200,002</b>	<b>0</b>

Lakeside Union Elementary  
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ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20 Second Projected Year							
		Unrestricted		Restricted		Total Combined			
		Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget	Adopted Budget	Adjusted Adopted Budget		
<b>CAPITAL OUTLAY</b>									
Land	6100	0	0	0	0	0	0	0	0
Land Improvements	6170	0	0	0	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0	0	0	0
Books & Media for New School Libraries/Major Expansion of	6300	0	0	0	0	0	0	0	0
Equipment	6400	0	0	0	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0	0	0	0
<b>TOTAL, Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER OUTGO</b>									
Tuition - Instruction Under Interdist. Agreements	7110	0	0	0	0	0	0	0	0
Tuition - State Special Schools	7130	0	0	0	0	0	0	0	0
Tuition - Tuition, Excess Costs, and/or Deficit Payments, Pymr	7141	0	0	0	0	0	0	0	0
Tuition - Payments to County Offices	7142	0	0	0	0	0	0	0	0
Tuition - Payments to JPAs	7143	0	0	0	0	0	0	0	0
Transfers of Pass-Through Revenues to Districts or Charters	7211	0	0	0	0	0	0	0	0
Transfers of Pass-Through to County Offices	7212	0	0	0	0	0	0	0	0
Transfers of Pass-Through to JPAs	7213	0	0	0	0	0	0	0	0
SELPA Transfer of Apport - To District	7221	0	0	0	0	0	0	0	0
SELPA Transfer of Apport - To COE	7222	0	0	0	0	0	0	0	0
SELPA Transfer of Apport - To JPAs	7223	0	0	0	0	0	0	0	0
All Other Transfers	7281-7283	0	0	0	0	0	0	0	0
All Other Transfers To All Others	7299	0	0	0	0	0	0	0	0
Debt Service - Interest	7438	0	0	0	0	0	0	0	0
Other Debt Service - Principal	7439	0	0	0	0	0	0	0	0
<b>TOTAL, Other Outgo</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs	7310	(1,122,955)	(1,122,955)	1,122,955	1,122,955	1,122,955	1,122,955	1,122,955	0
Transfers of Indirect Costs - Interfund	7350	(143,949)	(143,949)	0	0	0	0	0	(143,949)
<b>TOTAL, Other Outgo - Transfers of Indirect Costs</b>		<b>(1,266,904)</b>	<b>(1,266,904)</b>	<b>1,122,955</b>	<b>1,122,955</b>	<b>1,122,955</b>	<b>1,122,955</b>	<b>1,122,955</b>	<b>(143,949)</b>
<b>PROJECTED BUDGET REDUCTION</b>	Assumptions	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>38,995,026</b>	<b>(92,520)</b>	<b>38,902,506</b>	<b>18,049,907</b>	<b>(208,943)</b>	<b>17,840,964</b>	<b>56,743,471</b>	

Lakeside Union Elementary  
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 2017-18 Adopted Budget

ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20 Second Projected Year								
		Unrestricted		Restricted		Restricted		Total Combined		
		Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget	Adopted Budget	Adjustment	Adjusted Adopted Budget
<b>A. TOTAL REVENUE SUMMARY</b>										
1) LCFF Sources	8010-8099	41,263,609	1,065,418	42,329,027	273,225	0	273,225	0	273,225	42,602,252
2) Federal Revenue	8100-8299	160,000	0	160,000	2,336,649	0	2,336,649	0	2,336,649	2,496,649
3) Other State Revenue	8300-8599	719,260	137,827	857,087	2,993,493	0	2,993,493	0	2,993,493	3,850,580
4) Other Local Revenue	8600-8799	1,443,161	0	1,443,161	3,455,789	0	3,455,789	0	3,455,789	4,898,950
	<b>5) TOTAL REVENUE</b>	<b>43,586,030</b>	<b>1,203,245</b>	<b>44,789,275</b>	<b>9,059,156</b>	<b>0</b>	<b>9,059,156</b>	<b>0</b>	<b>9,059,156</b>	<b>53,848,431</b>
<b>B. TOTAL EXPENDITURE REVENUE SUMMARY</b>										
1) Certificated Salaries	1000-1999	18,663,271	0	18,663,271	4,072,297	0	4,072,297	0	4,072,297	22,735,568
2) Classified Salaries	2000-2999	5,161,161	0	5,161,161	3,446,422	0	3,446,422	0	3,446,422	8,607,583
3) Employee Benefits	3000-3999	11,910,241	12,480	11,922,721	6,554,242	0	6,554,242	0	6,554,242	18,476,963
4) Books and Supplies	4000-4999	897,063	(70,000)	827,063	1,199,183	(158,943)	1,040,240	0	1,040,240	1,867,303
5) Svcs, other Oper. Expense	5000-5999	3,630,195	(35,000)	3,595,195	1,654,808	(50,000)	1,604,808	0	1,604,808	5,200,002
6) Capital Outlay	6000-6599	0	0	0	0	0	0	0	0	0
7a) Other Outgo - (Excluding Transfers of Indirect Costs)	7100-7299	0	0	0	0	0	0	0	0	0
7b) Other Outgo - (Excluding Transfers of Indirect Costs)	7400-7499	0	0	0	0	0	0	0	0	0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(1,266,904)	0	(1,266,904)	1,122,955	0	1,122,955	0	1,122,955	(143,949)
9) Projected Budget Reduction		0	0	0	0	0	0	0	0	0
	<b>10) TOTAL EXPENDITURES</b>	<b>38,995,026</b>	<b>(92,520)</b>	<b>38,902,506</b>	<b>18,049,907</b>	<b>(208,943)</b>	<b>17,840,964</b>	<b>0</b>	<b>17,840,964</b>	<b>56,743,471</b>
<b>C. EXCESS (DEF) OF REVENUES OVER EXPENDITURES BEFORE OTHER EXCESS/(DIFF) (A5 - B10).....</b>										
		4,591,003		5,886,768	(8,990,751)		(8,781,808)		(8,781,808)	(2,895,040)
<b>D. OTHER FINANCING SOURCES/USES</b>										
1) a. Interfund Transfers - Transfer In	8900-8929	0	0	0	0	0	0	0	0	0
b. Interfund Transfers - Transfer Out	7610-7629	0	0	0	0	0	0	0	0	0
2) a. Other Sources / Uses-Sources	8930-8979	0	0	0	0	0	0	0	0	0
b. Other Sources / Uses-Uses	7630-7699	0	0	0	0	0	0	0	0	0
3) Contributions	8980-8999	(7,919,734)	(600,000)	(8,519,734)	7,919,734	600,000	8,519,734	0	8,519,734	0
	<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(7,919,734)</b>	<b>(600,000)</b>	<b>(8,519,734)</b>	<b>7,919,734</b>	<b>600,000</b>	<b>8,519,734</b>	<b>0</b>	<b>8,519,734</b>	<b>0</b>

Lakeside Union Elementary  
Multi-Year Projections Detail Report  
2017-18 Adopted Budget

ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20 Second Projected Year						Total Combined
		Unrestricted		Restricted		Adjusted Adopted Budget	Total Combined	
		Adopted Budget	Adjustment	Adopted Budget	Adjustment			
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>								
(C + D4).....		(3,328,731)		(2,632,966)	(1,071,017)	(262,074)	(2,895,040)	
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance as of July 1 - Unaudited	9791	5,927,828		5,927,828	299,325	299,325	6,227,153	
1b) Beginning Fund Balance - Audit Adjustments	9793			0		0	0	
1c) Beginning Fund Balance - Other Restatements	9795			0		0	0	
<b>2) ENDING BALANCE, June 30 - Next Year Beg. Balance</b>		<b>2,599,097</b>		<b>3,294,862</b>	<b>(771,692)</b>	<b>37,251</b>	<b>3,332,113</b>	
<b>G. COMPONENTS OF ENDING FUND BALANCE</b>								
a) Nonspendable Revolving Cash	9711		85,000	85,000		0	85,000	
Stores	9712			0		0	0	
Prepared Expenditures	9713			0		0	0	
All Others	9719			0		0	0	
b) Restricted	9740			0	(771,692)	37,251	37,251	
c) Committed - Stabilization Arrangements	9750			0		0	0	
Other Commitments	9760			0		0	0	
d) Assigned - Other Assignments	9780		715,000	715,000		0	715,000	
e) Unassigned/unappropriated Reserve for Economic Uncertainties	9789	1,702,304		1,702,304	0	0	1,702,304	
Unassigned/unappropriated Amount	9790	896,793		792,558	0	0	792,558	

\*H & W Benefits: If no Assumptions Rate provided, the proportionate rate.  
\*\* See Assumptions Sheet

**Multi-Year Projection Assumptions Sheet  
2017-18 Adopted Budget**

**Lakeside Union Elementary**

DESCRIPTION	Data in shaded areas are provided by SDCOE (for information only)				
	SDCOE	FY 2017-18	FY 2018-19	FY 2019-20	
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)	
COLA - (SSC Dartboard)	Informational	1.56%	2.150%	2.350%	
COLA - (DOF)	Used in Calc	1.56%	2.150%	2.350%	
Gap Funding - (SSC)	Informational	43.97%	39.03%	41.51%	
Gap Funding - (DOF)	Informational	43.97%	71.53%	73.51%	
California Consumer Price Index - (SSC Dartboard)	Used In Calc	3.11%	3.19%	2.86%	
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$144	\$144	\$144	
	Restricted	\$45	\$45	\$45	
Current Interest Rate - (SD County Treasurer's Office)	Informational	2.67%	2.90%	3.05%	
Property Taxes (% increase)	(District Input)				
Projected Budget Reduction	Unrestricted				
	Restricted				
LCFF State Revenue		\$ 26,855,183	\$ 28,202,609	\$ 29,268,027	
LCFF GAP Closed Percentage		43.97%	55.28%	57.21%	
EPA Revenue		\$ 5,817,544	\$ 5,572,078	\$ 5,572,078	
Average Daily Attendance (ADA) Projections	(District Input)	4,849.65	4,849.65	4,849.65	
	% Change		0.00%	0.00%	
<b>Salary Step &amp; Column Percent Increases:</b>					
Teachers	1100	(District Input)	1.50%	1.50%	
Certificated Pupil Support	1200	(District Input)	1.50%	1.50%	
Certificated Supervisor & Admin	1300	(District Input)	1.50%	1.50%	
Other Certificated	1900	(District Input)	0.00%	0.00%	
Instructional Aides	2100	(District Input)	1.50%	1.50%	
Classified Support	2200	(District Input)	1.50%	1.50%	
Classified Supervisor & Admin	2300	(District Input)	1.50%	1.50%	
Clerical, Technical, & Office Staff	2400	(District Input)	1.50%	1.50%	
Other Classified	2900	(District Input)	0.00%	0.00%	
<b>Mgmt, Cert, &amp; Classified Contract Increases:</b>					
Management Increases		(District Input)	0.00%	0.00%	
Certificated Increases		(District Input)	0.00%	0.00%	
Classified Increases		(District Input)	0.00%	0.00%	
<b>Benefits:</b>					
STRS	3100-3102		14.43%	16.28%	
PERS	3200-3202		15.531%	18.10%	
Health & Welfare Increase (% increase)	3400-3402	(District Input)	7.00%	7.00%	
State Unemployment	3500-3502		0.05%	0.05%	
Workers' Comp (% increase)	3600-3602	(District Input)	0.00%	1.71%	
OPEB Allocated Costs (% increase)	*3711-3712	(District Input)		4.00%	
OPEB Active Employee Costs (% increase)	3751-3752	(District Input)		4.00%	
			Unrestricted	Restricted	Combined
FY 2017-18 General Fund Beginning Balances (District Input)		\$	8,150,927	\$ 901,365	\$ 9,052,292

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

\*Roll up to 3701 and 3702

**LCFF Calculator Universal Assumptions**  
 Lakeside Union Elementary (68189) - 2017-18 ADOPTED BUDGET & 2016-17 ESTIMATED ACTUALS

	Summary of Funding			
	2016-17	2017-18	2018-19	2019-20
Target	\$ 41,115,454	\$ 41,348,324	\$ 42,155,083	\$ 43,125,900
Floor	37,505,687	39,230,395	40,161,625	41,263,611
Applied Formula: Target or Floor		FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	1,623,312	1,186,676	891,474	796,873
Current Year Gap Funding	1,986,455	931,253	1,101,984	1,065,416
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
<b>Total Phase-In Entitlement</b>	<b>\$ 39,492,142</b>	<b>\$ 40,161,648</b>	<b>\$ 41,263,609</b>	<b>\$ 42,329,027</b>

	Components of LCFF By Object Code			
	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 10,987,792	\$ 25,710,972	\$ 26,855,183	\$ 28,202,609
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	4,132,556	-	-	-
EPA (for LCFF Calculation purposes)	4,655,619	-	-	-
Local Revenue Sources:				
8021 to 8089 - Property Taxes	9,334,734	9,334,734	9,334,734	9,334,734
8096 - In-Lieu of Property Taxes	(1,834,902)	(1,845,813)	(1,845,813)	(1,845,813)
Property Taxes net of in-lieu	7,499,832	7,488,921	7,488,921	7,488,921
TOTAL FUNDING	\$ 25,769,989	\$ 39,492,142	\$ 41,263,609	\$ 42,329,027
Basid Aid Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 39,492,142</b>	<b>\$ 40,161,648</b>	<b>\$ 41,263,609</b>	<b>\$ 42,329,027</b>
8012 - EPA Receipts (for budget & cashflow)	\$ 4,620,741	\$ 6,331,929	\$ 5,817,544	\$ 5,572,078

LCFF Calculator Universal Assumptions					
Lakeside Union Elementary (68189) - 2017-18 ADOPTED BUDGET & 2016-17 ESTIMATED ACTUALS					
Summary of Student Population					
	2016-17	2017-18	2018-19	2019-20	
<b>Unduplicated Pupil Population</b>					
Agency Unduplicated Pupil Count	2,261.00	2,261.00	2,261.00	2,261.00	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated pupil Count	2,261.00	2,261.00	2,261.00	2,261.00	
Rolling %, Supplemental Grant	46.3500%	45.8300%	44.9700%	44.9700%	
Rolling %, Concentration Grant	46.3500%	45.8300%	44.9700%	44.9700%	
<b>FUNDED ADA</b>					
<b>Adjusted Base Grant ADA</b>					
Grades TK-3	2,421.34	2,337.87	2,337.87	2,337.87	Current Year
Grades 4-6	1,514.40	1,589.02	1,589.02	1,589.02	Current Year
Grades 7-8	950.08	922.76	922.76	922.76	Current Year
Grades 9-12	-	-	-	-	Current Year
<b>Total Adjusted Base Grant ADA</b>	<b>4,885.82</b>	<b>4,849.65</b>	<b>4,849.65</b>	<b>4,849.65</b>	
<b>Necessary Small School ADA</b>					
Grades TK-3	-	-	-	-	Current year
Grades 4-6	-	-	-	-	Current year
Grades 7-8	-	-	-	-	Current year
Grades 9-12	-	-	-	-	Current year
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Funded ADA</b>	<b>4,885.82</b>	<b>4,849.65</b>	<b>4,849.65</b>	<b>4,849.65</b>	
<b>ACTUAL ADA (Current Year Only)</b>					
Grades TK-3	2,337.87	2,337.87	2,337.87	2,337.87	
Grades 4-6	1,589.02	1,589.02	1,589.02	1,589.02	
Grades 7-8	922.76	922.76	922.76	922.76	
Grades 9-12	-	-	-	-	
<b>Total Actual ADA</b>	<b>4,849.65</b>	<b>4,849.65</b>	<b>4,849.65</b>	<b>4,849.65</b>	
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>36.17</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Minimum Proportionality Percentage (MPP)</b>					
	2016-17	2017-18	2018-19	2019-20	
Current year estimated supplemental and concentration grant funding in: \$	3,416,490	2,615,990	2,868,309	3,023,052	
Current year Minimum Proportionality Percentage (MPP)	9.70%	7.13%	7.64%	7.86%	



Lakeside Union Elementary (68189) - 2017-18 ADOPTED BU		v18.1a
LOCAL CONTROL FUNDING FORMULA		2016-17
Local Control Funding Formula Floor plus Funded Gap		-
Minimum State Aid plus Property Taxes including RDA Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		-
<b>TOTAL STATE AID</b>		<b>31,992,310</b>
<b>Additional State Aid (Additional SA)</b>		<b>-</b>
<b>LCFF Phase-In Entitlement (before COE transfer, Choice &amp; Charter Su</b>		<b>39,492,142</b>
<b>CHANGE OVER PRIOR YEAR</b>	5.22%	1,960,792
<b>LCFF Entitlement PER ADA</b>		<b>8,083</b>
<b>PER ADA CHANGE OVER PRIOR YEAR</b>	5.30%	407
<b>BASIC AID STATUS (school districts only)</b>		<i>Non-Basic Aid</i>
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>		
State Aid	Increase	2016-17
Property Taxes net of in-lieu	5.31%	1,611,723
Charter in-Lieu Taxes	4.88%	349,069
LCFF pre COE, Choice, Supp	0.00%	-
	5.22%	1,960,792
		<b>39,492,142</b>

Lakeside Union Elementary (68189) - 2017-18 ADOPTED BU									
LOCAL CONTROL FUNDING FORMULA									
CALCULATE LCFF TARGET									
Unduplicated as % of Enrollment									
ADA	3 yr average	Gr Span	Supp	Concen	COLA	TARGET	2017-18	2017-18	1.560%
Base	728	748	728	45.83%	45.83%	20,266,696	20,266,696	20,266,696	
Grades TK-3	2,337.87	7,193	728	-	-	20,266,696	20,266,696	20,266,696	
Grades 4-6	1,589.02	7,301	669	-	-	12,664,823	12,664,823	12,664,823	
Grades 7-8	922.76	7,518	689	-	-	7,573,183	7,573,183	7,573,183	
Grades 9-12	-	8,712	819	-	-	-	-	-	
Subtract NSS	-	-	-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-	-	-	
TOTAL BASE	4,849.65	35,355,044	1,748,727	3,400,932	-	40,504,703	40,504,703	40,504,703	
Targeted Instructional Improvement Block Grant	-	-	-	-	-	348,280	348,280	348,280	
Home-to-School Transportation	-	-	-	-	-	495,341	495,341	495,341	
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET									
ECONOMIC RECOVERY TARGET PAYMENT									
CALCULATE LCFF FLOOR									
Current year Funded ADA times Base per ADA			12-13 Rate	17-18 ADA					
Current year Funded ADA times Other RL per ADA			5,005.43	4,849.65				24,274,584	
Necessary Small School Allowance at 12-13 rates			56.09	4,849.65				272,017	
2012-13 Category								4,132,556	
Floor Adjustments								-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA								-	
Less Fair Share Reduction								-	
Non-CDE certified New Charter: District PY rate * CY ADA								-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA								-	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			\$ 2,175.67	4,849.65				10,551,238	
CALCULATE LCFF PHASE-IN ENTITLEMENT									
LOCAL CONTROL FUNDING FORMULA TARGET								41,348,324	
LOCAL CONTROL FUNDING FORMULA FLOOR								39,230,395	
Applied Funding Formula: Floor or Target								FLOOR	
LCFF Need (LCFF Target less LCFF Floor, if positive)								2,117,929	
Current Year Gap Funding								931,253	
ECONOMIC RECOVERY PAYMENT								-	
Miscellaneous Adjustments								-	
LCFF Entitlement before Minimum State Aid provision								40,161,648	
CALCULATE STATE AID									
Transition Entitlement								40,161,648	
Local Revenue (including RDA)								(7,488,921)	
Gross State Aid								32,672,727	
CALCULATE MINIMUM STATE AID									
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	17-18 ADA				N/A	
2012-13 NSS Allowance (deficit)			5,061.52	4,849.65				24,546,600	
Minimum State Aid Adjustments								-	
Less Current Year Property Taxes/in Lieu								(7,488,921)	
Subtotal State Aid for Historical RL/Charter General BG								17,057,679	
Categorical funding from 2012-13								4,132,556	
Charter Categorical Block Grant adjusted for ADA								-	
Minimum State Aid Guarantee								21,190,235	
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)									

Lakeside Union Elementary (68189) - 2017-18 ADOPTED BU									
LOCAL CONTROL FUNDING FORMULA									
CALCULATE LCFF TARGET									
Unduplicated as % of Enrollment									
ADA	3 yr average	Gr Span	Supp	Concen	COLA	TARGET	2017-18	2017-18	1.560%
Base	728	748	728	45.83%	45.83%	20,266,696	20,266,696	20,266,696	
Grades TK-3	2,337.87	7,193	728	-	-	20,266,696	20,266,696	20,266,696	
Grades 4-6	1,589.02	7,301	669	-	-	12,664,823	12,664,823	12,664,823	
Grades 7-8	922.76	7,518	689	-	-	7,573,183	7,573,183	7,573,183	
Grades 9-12	-	8,712	819	-	-	-	-	-	
Subtract NSS	-	-	-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-	-	-	
TOTAL BASE	4,849.65	35,355,044	1,748,727	3,400,932	-	40,504,703	40,504,703	40,504,703	
Targeted Instructional Improvement Block Grant	-	-	-	-	-	348,280	348,280	348,280	
Home-to-School Transportation	-	-	-	-	-	495,341	495,341	495,341	
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET									
ECONOMIC RECOVERY TARGET PAYMENT									
CALCULATE LCFF FLOOR									
Current year Funded ADA times Base per ADA			12-13 Rate	17-18 ADA					
Current year Funded ADA times Other RL per ADA			5,005.43	4,849.65				24,274,584	
Necessary Small School Allowance at 12-13 rates			56.09	4,849.65				272,017	
2012-13 Category								4,132,556	
Floor Adjustments								-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA								-	
Less Fair Share Reduction								-	
Non-CDE certified New Charter: District PY rate * CY ADA								-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA								-	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			\$ 2,175.67	4,849.65				10,551,238	
CALCULATE LCFF PHASE-IN ENTITLEMENT									
LOCAL CONTROL FUNDING FORMULA TARGET								41,348,324	
LOCAL CONTROL FUNDING FORMULA FLOOR								39,230,395	
Applied Funding Formula: Floor or Target								FLOOR	
LCFF Need (LCFF Target less LCFF Floor, if positive)								2,117,929	
Current Year Gap Funding								931,253	
ECONOMIC RECOVERY PAYMENT								-	
Miscellaneous Adjustments								-	
LCFF Entitlement before Minimum State Aid provision								40,161,648	
CALCULATE STATE AID									
Transition Entitlement								40,161,648	
Local Revenue (including RDA)								(7,488,921)	
Gross State Aid								32,672,727	
CALCULATE MINIMUM STATE AID									
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	17-18 ADA				N/A	
2012-13 NSS Allowance (deficit)			5,061.52	4,849.65				24,546,600	
Minimum State Aid Adjustments								-	
Less Current Year Property Taxes/in Lieu								(7,488,921)	
Subtotal State Aid for Historical RL/Charter General BG								17,057,679	
Categorical funding from 2012-13								4,132,556	
Charter Categorical Block Grant adjusted for ADA								-	
Minimum State Aid Guarantee								21,190,235	
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)									

Lakeside Union Elementary (68189) - 2017-18 ADOPTED BU		v18.1a
LOCAL CONTROL FUNDING FORMULA		2017-18
Local Control Funding Formula Floor plus Funded Gap		-
Minimum State Aid plus Property Taxes including RDA		-
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		-
TOTAL STATE AID		32,672,727
<b>Additional State Aid (Additional SA)</b>		
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Su		40,161,648
CHANGE OVER PRIOR YEAR	1.70%	669,507
LCFF Entitlement PER ADA		8,281
PER ADA CHANGE OVER PRIOR YEAR	2.45%	198
BASIC AID STATUS (school districts only)		
LCFF SOURCES INCLUDING EXCESS TAXES		
State Aid	Increase	2017-18
Property Taxes net of in-lieu	2.13%	680,417
Charter in-Lieu Taxes	-0.15%	(10,911)
LCFF pre COE, Choice, Supp	0.00%	-
	1.70%	669,506
		40,161,648

**LOCAL CONTROL FUNDING FORMULA**

**CALCULATE LCFF TARGET**

UNDULICATED AS % OF ENROLLMENT	3 Yr average	Gr Span	Supp	Concen	COLA	TARGET
	Base		Rate		44.97%	2018-19
Grades TK-3	2,337.87	764	730	-	2.150%	20,670,496
Grades 4-6	1,589.02	7458	671	-		12,916,782
Grades 7-8	922.76	7,680	691	-		7,724,183
Grades 9-12	-	8,899	821	-		-
Subtract NSS	-	231	-	-		-
NSS Allowance	-	-	-	-		-
<b>TOTAL BASE</b>	<b>4,849.65</b>	<b>1,786,133</b>	<b>3,408,952</b>	-		<b>41,311,462</b>

Targeted Instructional Improvement Block Grant	348,280
Home-to-School Transportation	495,341
Small School District Bus Replacement Program	-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>	<b>42,155,083</b>

**ECONOMIC RECOVERY TARGET PAYMENT**

	3/4
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**CALCULATE LCFF FLOOR**

Current year Funded ADA times Base per ADA	12-13 Rate	18-19 ADA	
Current year Funded ADA times Other RL per ADA	5,005.43	4,849.65	24,274,584
Necessary Small School Allowance at 12-13 rates	56.09	4,849.65	272,017
2012-13 Categoricals			-
Floor Adjustments			4,132,556
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA			-
Less Fair Share Reduction			-
Non-CDE certified New Charter: District PY rate * CY ADA			-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>	<b>\$ 2,367.69</b>	<b>4,849.65</b>	<b>11,482,468</b>
			<b>40,161,625</b>

**CALCULATE LCFF PHASE-IN ENTITLEMENT**

LOCAL CONTROL FUNDING FORMULA TARGET	<b>42,155,083</b>
LOCAL CONTROL FUNDING FORMULA FLOOR	40,161,625
Applied Funding Formula: Floor or Target	FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)	1,993,458
Current Year Gap Funding	1,101,984
ECONOMIC RECOVERY PAYMENT	-
Miscellaneous Adjustments	-
<b>LCFF Entitlement before Minimum State Aid provision</b>	<b>41,263,609</b>

**CALCULATE STATE AID**

Transition Entitlement	41,263,609
Local Revenue (including RDA)	(7,488,921)
Gross State Aid	33,774,688
<b>CALCULATE MINIMUM STATE AID</b>	<b>N/A</b>
2012-13 RJ/Charter Gen BG adjusted for ADA	24,546,600
2012-13 NSS Allowance (deficit)	-
Minimum State Aid Adjustments	-
Less Current Year Property Taxes/In Lieu	(7,488,921)
Subtotal State Aid for Historical RJ/Charter General BG	17,057,679
Categorical funding from 2012-13	4,132,556
Charter Categorical Block Grant adjusted for ADA	-
Minimum State Aid Guarantee	21,190,235
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)</b>	<b>21,190,235</b>

Lakeside Union Elementary (68189) - 2017-18 ADOPTED BU		v18.1a
LOCAL CONTROL FUNDING FORMULA		2018-19
Local Control Funding Formula Floor plus Funded Gap		-
Minimum State Aid plus Property Taxes including RDA		-
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		-
TOTAL STATE AID		33,774,688
Additional State Aid (Additional SA)		-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Su		41,263,609
CHANGE OVER PRIOR YEAR	2.74%	1,101,960
LCFF Entitlement PER ADA		8,509
PER ADA CHANGE OVER PRIOR YEAR	2.75%	228
BASIC AID STATUS (school districts only)		Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES		
State Aid	Increase	2018-19
Property Taxes net of in-lieu	3.37%	1,101,961
Charter in-Lieu Taxes	0.00%	-
LCFF pre COE, Choice, Supp	0.00%	-
	2.74%	1,101,961
		41,263,609

2019-20

**LOCAL CONTROL FUNDING FORMULA**

CALCULATE LCFF TARGET	3 yr average		44.97%		44.97%		COLA		2.350%	
	ADA	Base	Gr Span	Supp	Concen	TARGET	2019-20	2019-20	TARGET	2019-20
Unduplicated as % of Enrollment										
Grades TK-3	2,337.87	7,521	782	747	-	21,157,190	-	-	21,157,190	-
Grades 4-6	1,589.02	7,633	-	687	-	13,219,871	-	-	13,219,871	-
Grades 7-8	922.76	7,860	-	707	-	7,905,219	-	-	7,905,219	-
Grades 9-12	-	9,108	237	840	-	-	-	-	-	-
Subtract NSS	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-
<b>TOTAL BASE</b>	<b>4,849.65</b>	<b>36,965,004</b>	<b>1,828,214</b>	<b>3,489,061</b>	<b>-</b>	<b>42,282,279</b>	<b>-</b>	<b>-</b>	<b>42,282,279</b>	<b>-</b>
Targeted Instructional Improvement Block Grant						348,280			348,280	
Home-to-School Transportation						495,341			495,341	
Small School District Bus Replacement Program						-			-	
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>						<b>43,125,900</b>			<b>43,125,900</b>	
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>										<b>7/8</b>

CALCULATE LCFF FLOOR	12-13	19-20
Current Year Funded ADA times Base per ADA	Rate	ADA
Current Year Funded ADA times Other RL per ADA	5,005.43	4,849.65
Necessary Small School Allowance at 12-13 rates	56.09	4,849.65
2012-13 Categoricals		4,132,556
Floor Adjustments		-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA		-
Less Fair Share Reduction		-
Non-CDE certified New Charter: District PY rate * CY ADA		-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA		-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>		<b>12,584,454</b>
		<b>41,263,611</b>

CALCULATE LCFF PHASE-IN ENTITLEMENT	2019-20
LOCAL CONTROL FUNDING FORMULA TARGET	43,125,900
LOCAL CONTROL FUNDING FORMULA FLOOR	41,263,611
Applied Funding Formula: Floor or Target	FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)	1,862,289
Current Year Gap Funding	1,065,416
ECONOMIC RECOVERY PAYMENT	-
Miscellaneous Adjustments	-
<b>LCFF Entitlement before Minimum State Aid provision</b>	<b>42,329,027</b>

CALCULATE STATE AID	12-13 Rate	19-20 ADA
Transition Entitlement	5,061.52	4,849.65
Local Revenue (including RDA)		
Gross State Aid		
<b>CALCULATE MINIMUM STATE AID</b>		<b>N/A</b>
2012-13 RL/Charter Gen BG adjusted for ADA		24,546,600
2012-13 NSS Allowance (deficit)		-
Minimum State Aid Adjustments		-
Less Current Year Property Taxes/In Lieu		(7,488,921)
Subtotal State Aid for Historical RL/Charter General BG		17,057,679
Categorical funding from 2012-13		4,132,556
Charter Categorical Block Grant adjusted for ADA		-
Minimum State Aid Guarantee		21,190,235

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

Lakeside Union Elementary (68189) - 2017-18 ADOPTED BU		V.18.1a
LOCAL CONTROL FUNDING FORMULA		2019-20
Local Control Funding Formula Floor plus Funded Gap		-
Minimum State Aid plus Property Taxes including RDA		-
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		-
TOTAL STATE AID		34,840,106
<b>Additional State Aid (Additional SA)</b>		
		-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Su		42,329,027
CHANGE OVER PRIOR YEAR	2.58%	1,065,418
LCFF Entitlement PER ADA		8,728
PER ADA CHANGE OVER PRIOR YEAR	2.57%	219
BASIC AID STATUS (school districts only)		
Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES		
State Aid	Increase	2019-20
Property Taxes net of in-lieu	3.15%	1,065,418
Charter in-Lieu Taxes	0.00%	-
	0.00%	7,488,921
LCFF pre COE, Choice, Supp	2.58%	1,065,418
		42,329,027

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF					
Lakeside Union Elementary (68189) - 2017-18 ADOPTED BUDGET & 2016-17 ESTIMATED AC					6/15/17
	2016-17	2017-18	2018-19	2019-20	
COLA	0.00%	1.56%	2.15%	2.35%	
GAP Funding rate	55.03%	43.97%	55.28%	57.21%	
<b>Estimated Property Taxes (with RDA)</b>	<b>9,334,734</b>	<b>9,334,734</b>	<b>9,334,734</b>	<b>9,334,734</b>	
Less In-Lieu transfer	\$ (1,834,902)	\$ (1,845,813)	\$ (1,845,813)	\$ (1,845,813)	
Total Local Revenue	\$ 7,499,832	\$ 7,488,921	\$ 7,488,921	\$ 7,488,921	
Statewide 90th percentile rate	***	***	***	***	
<b>OTHER LCFF TRANSITION ADJUSTMENTS</b>					
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	-	-	-	-
<b>UNDUPLICATED PUPIL PERCENTAGE</b>					
	2016-17	2017-18	2018-19	2019-20	
District Enrollment	A-1 / A-3	5,028	5,028	5,028	5,028
COE Enrollment	A-2 / A-4	-	-	-	-
Total Enrollment		5,028	5,028	5,028	5,028
District Unduplicated Pupil Count	B-1 / B-3	2,261	2,261	2,261	2,261
COE Unduplicated Pupil Count	B-2 / B-4	-	-	-	-
Total Unduplicated Pupil Count		2,261	2,261	2,261	2,261
3-yr rolling percentage		44.97%	44.97%	44.97%	44.97%
Single Year Unduplicated Pupil Percentage		46.35%	45.83%	44.97%	44.97%
Unduplicated Pupil Percentage (%)		46.35%	45.83%	44.97%	44.97%
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>					
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	2012-13	2016-17	2017-18	2018-19	2019-20
<b>CURRENT YEAR ADA:</b>					
Grades TK-3	B-1	2,337.01	2,337.01	2,337.01	2,337.01
Grades 4-6	B-2	1,587.94	1,587.94	1,587.94	1,587.94
Grades 7-8	B-3	844.60	921.76	921.76	921.76
Grades 9-12	B-4	-	-	-	-
NPS, NPS-LCI, CDS:					
TK-3	E-1	0.86	0.86	0.86	0.86
4-6	E-2	1.08	1.08	1.08	1.08
7-8	E-3	1.00	1.00	1.00	1.00
9-12	E-4	-	-	-	-
COE operated (Community School, Special Ed):					
TK-3	E-6 & E-11	-	-	-	-
4-6	E-7 & E-12	-	-	-	-
7-8	E-8 & E-13	-	-	-	-
9-12	E-9 & E-14	-	-	-	-
TOTAL		4,849.65	4,849.65	4,849.65	4,849.65
<b>RATIO: District ADA to Enrollment</b>		<b>0.96</b>	<b>0.96</b>	<b>0.96</b>	<b>0.96</b>
<b>RATIO: Combined ADA to Enrollment</b>		<b>0.96</b>	<b>0.96</b>	<b>0.96</b>	<b>0.96</b>
<b>CHARTER ADA ADJUSTMENT</b>					
ADA transfer: Student from District to Charter (cross fiscal year)	2016-17	2017-18	2018-19	2019-20	

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF					
Lakeside Union Elementary (68189) - 2017-18 ADOPTED BUDGET & 2016-17 ESTIMATED A/C					6/15/17
	2016-17	2017-18	2018-19	2019-20	
Grades TK-3	A-6	-	-	-	-
Grades 4-6	A-7	-	-	-	-
Grades 7-8	A-8	-	-	-	-
Grades 9-12	A-9	-	-	-	-
ADA transfer: Student from Charter to District (cross fiscal year)					
Grades TK-3	A-11	-	-	-	-
Grades 4-6	A-12	-	-	-	-
Grades 7-8	A-13	-	-	-	-
Grades 9-12	A-14	-	-	-	-
Difference (if diff. < 0, no adj. to PY ADA)		-	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF					
Lakeside Union Elementary (68189) - 2017-18 ADOPTED BUDGET & 2016-17 ESTIMATED AC 6/15/17					
	2016-17	2017-18	2018-19	2019-20	
<b>LCFF ADA</b>					
<b>ADA Guarantee - Prior Year</b>					
Grades TK-3	2,420.48	2,337.01	2,337.01	2,337.01	
Grades 4-6	1,513.32	1,587.94	1,587.94	1,587.94	
Grades 7-8	949.08	921.76	921.76	921.76	
Grades 9-12	-	-	-	-	
<b>LCFF Subtotal</b>	<b>4,882.88</b>	<b>4,846.71</b>	<b>4,846.71</b>	<b>4,846.71</b>	
NSS	-	-	-	-	
<b>TOTAL</b>	<b>4,882.88</b>	<b>4,846.71</b>	<b>4,846.71</b>	<b>4,846.71</b>	
<b>ADA Guarantee - Current Year</b>					
Grades TK-3	2,337.01	2,337.01	2,337.01	2,337.01	
Grades 4-6	1,587.94	1,587.94	1,587.94	1,587.94	
Grades 7-8	921.76	921.76	921.76	921.76	
Grades 9-12	-	-	-	-	
<b>LCFF Subtotal</b>	<b>4,846.71</b>	<b>4,846.71</b>	<b>4,846.71</b>	<b>4,846.71</b>	
NSS	-	-	-	-	
<b>TOTAL</b>	<b>4,846.71</b>	<b>4,846.71</b>	<b>4,846.71</b>	<b>4,846.71</b>	
<b>Change in LCFF ADA (excludes NSS ADA)</b>					
	(36.17)	No Change	No Change	No Change	No Change
<b>Funded LCFF ADA</b>					
Grades TK-3	2,420.48	2,337.01	2,337.01	2,337.01	
Grades 4-6	1,513.32	1,587.94	1,587.94	1,587.94	
Grades 7-8	949.08	921.76	921.76	921.76	
Grades 9-12	-	-	-	-	
<b>Subtotal</b>	<b>4,882.88</b>	<b>4,846.71</b>	<b>4,846.71</b>	<b>4,846.71</b>	
	Prior	Prior	Prior	Prior	
<b>Funded NSS ADA</b>					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
<b>Subtotal</b>	-	-	-	-	
	Prior	Prior	Prior	Prior	
<b>NPS, CDS, &amp; COE Operated</b>					
Grades TK-3	0.86	0.86	0.86	0.86	
Grades 4-6	1.08	1.08	1.08	1.08	
Grades 7-8	1.00	1.00	1.00	1.00	
Grades 9-12	-	-	-	-	
<b>Subtotal</b>	<b>2.94</b>	<b>2.94</b>	<b>2.94</b>	<b>2.94</b>	
<b>Total</b>					
Grades TK-3	2,421.34	2,337.87	2,337.87	2,337.87	
Grades 4-6	1,514.40	1,589.02	1,589.02	1,589.02	
Grades 7-8	950.08	922.76	922.76	922.76	
Grades 9-12	-	-	-	-	
<b>Subtotal</b>	<b>4,885.82</b>	<b>4,849.65</b>	<b>4,849.65</b>	<b>4,849.65</b>	

LCFF Calculator Universal Assumptions  
Lakeside Union Elementary (68189) - 2017-18 ADOPTED BUDGET & 2016-17 ESTIMATED ACTUALS

LEA: Lakeside Union Elementary  
District

68189

5 digit District code or 7 digit School code (from the CDS code)

Yes Did the CDS code exist in 2012-13? (for calculation of EPA only)

2013-14 First LCFF certification year (clears prior years on the Calculator tab)

Projection Title: 2017-18 ADOPTED BUDGET & 2016-17 ESTIMATED ACTUALS  
 2012-13 2013-14 2014-15 2015-16 2016-17 2017-18 2018-19 2019-20  
 Projection Date: 06/15/17

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Annual COLA <i>(pre-filled as calculated by the Department of Finance, DOF)</i>	1.57%	0.85%	0.85%	1.02%	0.00%	1.56%	2.15%	2.35%
LCFF Gap Closed Percentage <i>(pre-filled as calculated by the Department of Finance, DOF)</i>	12.00169574%	30.16016166%	52.55761597%	55.03%	55.03%	43.97%	55.28%	57.21%
LCFF Gap Closed Percentage - May Revise <i>(pre-filled as calculated by the Department of Finance, DOF)</i>	11.75%	28.06%	55.08%	49.08%	49.08%	43.97%	71.53%	73.51%
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>	\$ 12,921.15	---	---	---	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.12293943%	26.76692016%	25.92116080%	25.40000%	23.70000%	22.70000%	22.70000%

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Grades TK-3	\$ 6,952	\$ 7,011	\$ 7,083	\$ 7,083	\$ 7,083	\$ 7,193	\$ 7,348	\$ 7,521
Grades 4-6	\$ 7,056	\$ 7,116	\$ 7,189	\$ 7,189	\$ 7,189	\$ 7,301	\$ 7,458	\$ 7,633
Grades 7-8	\$ 7,266	\$ 7,328	\$ 7,403	\$ 7,403	\$ 7,403	\$ 7,518	\$ 7,680	\$ 7,860
Grades 9-12	\$ 8,419	\$ 8,491	\$ 8,578	\$ 8,578	\$ 8,578	\$ 8,712	\$ 8,899	\$ 9,108

Grade Span Adjustment

Grades TK-3	\$ 724	\$ 729	\$ 737	\$ 737	\$ 737	\$ 748	\$ 764	\$ 782
Grades 9-12	\$ 219	\$ 221	\$ 223	\$ 223	\$ 223	\$ 227	\$ 231	\$ 237

Maximum Supplemental Grant (100% UPC)

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Grades TK-3	\$ 1,535	\$ 1,548	\$ 1,564	\$ 1,564	\$ 1,564	\$ 1,588	\$ 1,622	\$ 1,661
Grades 4-6	\$ 1,411	\$ 1,423	\$ 1,438	\$ 1,438	\$ 1,438	\$ 1,460	\$ 1,492	\$ 1,527
Grades 7-8	\$ 1,453	\$ 1,466	\$ 1,481	\$ 1,481	\$ 1,481	\$ 1,504	\$ 1,536	\$ 1,572
Grades 9-12	\$ 1,728	\$ 1,742	\$ 1,760	\$ 1,760	\$ 1,760	\$ 1,788	\$ 1,826	\$ 1,869

Concentration Grant (>55% population)

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Grades TK-3	\$ 3,838	\$ 3,870	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,971	\$ 4,056	\$ 4,152
Grades 4-6	\$ 3,528	\$ 3,558	\$ 3,595	\$ 3,595	\$ 3,595	\$ 3,651	\$ 3,729	\$ 3,817
Grades 7-8	\$ 3,633	\$ 3,664	\$ 3,702	\$ 3,702	\$ 3,702	\$ 3,759	\$ 3,840	\$ 3,930
Grades 9-12	\$ 4,319	\$ 4,356	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,470	\$ 4,565	\$ 4,673

NECESSARY SMALL SCHOOL SELECTION (if applicable)

NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

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Phone: 619-390-2604

le Union Elementary (68189) - 2017-18 ALET & 2016-17 ESTIMATED ACTUALS

Mini Summ			
	2017-18	2018-19	2019-20
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	3,400,932	3,408,952	3,489,061
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	2,000,000	2,200,000	2,400,000
3. Difference [1] less [2]	1,400,932	1,208,952	1,089,061
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	615,990	668,309	623,052
<i>GAP funding rate</i>	43.97%	55.28%	57.21%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	2,615,990	2,868,309	3,023,052
6. Base Funding LCFF Phase-In Entitlement less [5], <i>excludes Targeted Instructional Improvement &amp; Transportation</i>	36,702,037	37,551,679	38,462,354
<i>LCFF Phase-In Entitlement</i>	40,161,648	41,263,609	42,329,027
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	7.13%	7.64%	7.86%
*percentage by which services for unduplicated students must be increases provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at & Concentration Grant Funding, step 5.			
SUMMARY CONCENTRATION GRANT & MPP			
	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 2,615,990	\$ 2,868,309	\$ 3,023,052
Current year Minimum Proportionality Percentage (MPP)	7.13%	7.64%	7.86%