



Hawthorne School District

Educational Excellence

2017-2018 Adopted Budget June 21, 2017



Dagoberto Muñoz
Fifth Grade
Eucalyptus Elementary



Hawthorne School District

Educational Excellence

2017-2018 Budget

The Hawthorne School District is pleased to present the 2017-18 proposed adopted budget developed in conjunction with the District's Local Control and Accountability Plan (LCAP) for the coming year. This budget is fiscally sound and maintains the state required 3% reserve in the multiyear projections. Additionally, with this document the District is able to review and monitor its resources and organizational efforts.

The Hawthorne School District will continue to maximize each student's potential to achieve educational excellence by focusing on student achievement, the educational environment, fiscal responsibility, district culture, parent and family involvement and community outreach.

The budget is a working document and has been prepared based upon current information and guidance from the Los Angeles County Office of Education and School Services of California.



Hawthorne School District

Educational Excellence

Mission Statement

To maximize each student's potential to achieve educational excellence.

Vision Statement

A diverse community of lifelong learners who excel and positively contribute to an advancing global society.

We believe:

- Students are the focus of all decisions.
- All students, parent, staff and community members are empowered, supported and held accountable for their role in the educational process.
- A personal commitment to excellence is expected of all students, parents, staff and community members.
- A safe, innovative and supportive learning environment is maintained where resources are allocated to support student learning, technology and collaboration.
- Local businesses, private and public agencies and the entire community are integral partners in the educational process.
- All individuals are valued and treated with dignity, courtesy and respect.

Priorities and Goals

Student Achievement

- All students will meet or exceed grade level standards.
- Use research-based instructional strategies, materials and technology to engage and challenge all students.
- Provide consistent and timely communication with students and families regarding student progress.
- Encourage and recognize academic growth, success, citizenship and attendance.
- Provide parent workshops on topics that will allow parents to assist their children with academics and family needs.

Educational Environment

- Provide a safe and healthy learning and working environment to maximize student learning.
- Develop and implement a Facilities Master Plan to ensure a safe, well-maintained physical environment.
- Develop and implement a Technology Master Plan that will support innovation.
- Work with community partners in developing and implementing plans for emergency preparedness, health and safety.

Fiscal Responsibility

- Prioritize the District and site budgets to meet the needs of students while maintaining fiscal solvency.
- Efficiently allocate resources (i.e. facilities, equipment, supplies, etc.) to support student learning.
- Conduct periodic budget review workshops with staff, labor organizations, community and the School Board.

- Continually monitor all district staffing levels, enrollment, revenues and expenditures and make necessary adjustments to minimize deficit spending and maintain the legally required reserves.

District Culture

- Students, families, staff and community will continue to maintain the Hawthorne Way – Mutual Respect, Trust, Integrity and Sense of Belonging.
- All stakeholders will continue to be respected, valued and treated as integral partners in the organization.
- Build trust through ongoing collaborative relationships with positive interactions and behaviors.
- Foster a climate where open communication and innovation are valued, encouraged and supported.

Parent and Family Involvement

- All schools will create an atmosphere where families are supported, valued, engaged and respected.
- Maximize utilization of the parent centers at all school sites to promote parent involvement.
- Develop and maintain school and district websites and other forms of two-way communication.
- Provide professional development and parent workshops focused on strengthening home-school connections.

Community Outreach

- The Hawthorne School District community will continue to strengthen existing partnerships while establishing new relationships.
- Promote our strengths through communications and participation in local events to recruit and retain students and partnerships.
- Embrace community members by maintaining an open-door policy to foster trust and confidence in the Hawthorne School District.
- Establish a committee of parent representatives to promote district accomplishments throughout the community.

2017-18 Adopted Budget



Dagoberto Muñoz
Fifth Grade
Eucalyptus Elementary

June 21, 2017
Board Meeting



2017-18 Adopted Budget Requirements

- Required to hold a public hearing for both the 2017-18 HSD LCAP and Budget prior to adoption. Public hearing was held on June 14, 2017.
- Multi-year Projections
- Los Angeles County Office of Education Directive and School Services of California Projections and Assumptions



2017-18 Adopted Budget Assumptions as of May Revise

Revenue

- Statutory COLA / Net Funded COLA – 1.56%
- Gap Funding – 43.97%
- Base Grant per ADA - \$7,941 (K-3), \$7,301 (4-6), \$7,518 (7-8) and \$8,939 (9-12)
- K-3 CSR Augmentation Grant - \$748 per ADA
- Supplemental and Concentration Grant - \$19,301,649
- Routine Restricted Maintenance (RRMA) Contribution - \$2,268,357
- Lottery - \$144 per ADA (Unrestricted) and \$45 per ADA (Restricted)
- Parcel Tax - \$1,540,597



2017-18 Adopted Budget Assumptions as of May Revise

Expense

- Required maintenance of class size at 24:1 in the grades K-3 in order to qualify for the Grade Span Adjustment augmentation grant.
- Step and Column movement at 1.45%
- Statutory Fringe Benefits – as required by LACOE
 - STRS and PERS as per current estimates

	2017-18	2018-19	2019-20
CalSTRS	\$5,960,560	\$6,366,625	\$7,192,911
CalPERS	\$1,721,240	\$2,229,688	\$2,599,447
Total Estimated STRS and PERS	\$7,681,800	\$8,596,313	\$9,792,358

- Retiree benefits for Health and Welfare budgeted at \$420,000
- Utilities budgeted at \$2,191,317



2017-18 Adopted Budget - Revenue Unrestricted General Fund

LCFF/Revenue Limit Sources	\$78,363,945
Federal Revenues	\$8,706
Other State Revenues	\$1,394,267
Other Local Revenues	\$1,551,149
Contributions	(\$12,853,669)
TOTAL REVENUE SOURCES	\$68,464,398



2017-18 Adopted Budget – Expense Unrestricted General Fund

Certificated Salaries	\$34,401,454
Classified Salaries	\$9,922,305
Employee Benefits	\$18,684,222
Books and Supplies	\$1,952,856
Services and Other Operating	\$5,865,083
Capital Outlay	\$0
Other Outgo	(\$161,445)
Transfers Out	\$0
TOTAL EXPENDITURES	\$70,664,475



2017-18 Adopted Budget – Summary Unrestricted General Fund

Total Revenue Sources	\$68,464,398
less	
Total Expenditures	\$70,664,475
NET INCREASE(DECREASE) IN FUND BALANCE	(\$2,540,077)



2017-18 Adopted Budget – Summary Unrestricted General Fund

Beginning Fund Balance	\$6,825,580
Net Increase (Decrease) in Fund Balance	(\$2,540,077)
Ending Fund Balance	\$4,285,503



2017-18 Adopted Budget – Summary Unrestricted General Fund

Components of Ending Fund Balance	
Nonspendable	\$81,250
Assigned	\$1,286,764
Reserve of Economic Uncertainties (Required 3%)	\$2,917,489



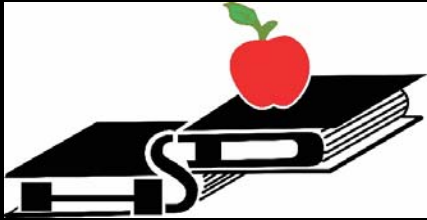
2017-18 Adopted Budget – LACOE Bulletin #4605 (Need for Reserves)

Los Angeles County Office of Education (LACOE) issued Informational Bulletin # 4605 on June 8, 2017. This bulletin indicates:

*“Therefore, **we recommend that districts assign, reserve or otherwise set aside any projected increase in LCFF revenue as a result of Gap Funding in 2018-19 and subsequent years. If districts budget this increased revenue and the associated expenditure, they must have a contingency or alternative plan in place should these funds fail to materialize.** Districts should exercise extreme caution in obligating any of these uncertain revenues. However, we recognize that the Governor has proposed to increase LCFF funding for 2017-18 and recommend that districts budget revenues at that level.”*

Current revenue estimates provided by LACOE for LCFF are as follows:

	2017-18	2018-19	2019-20
Funded Local Control Funding Formula	\$78,363,945	\$81,590,705	\$83,946,149
Increase in LCFF Over Prior Year	\$1,420,784	\$3,226,760	\$2,355,444
Increase in LCFF from 2017-18		\$4,647,544	\$5,582,204



2017-18 Adopted Budget – LACOE Bulletin #4605 (Need for Reserves)

- Examples provided in LACOE Bulletin #4605:
 - Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs
 - Protection against exposure to significant one-time outlays, such as disasters, lawsuits or material audit findings
 - Protection against the volatility of state revenues
 - Cash management / avoiding the cost of borrowing for cash flow purposes



2017-18 Adopted Budget – General Fund(Unrestricted/Restricted) Multi-Year Projections

	2017-18	2018-19	2019-20
Total Revenue Sources	\$94,709,556	\$97,936,316	\$100,291,760
Total Expenditures	\$97,249,633	\$95,975,229	\$98,742,324
Beginning Fund Balance	\$6,825,580	\$4,285,503	\$6,246,590
Net Increase (Decrease) in Fund Balance	(\$2,540,077)	\$1,961,087	\$1,549,436
Ending Fund Balance	\$4,285,503	\$6,246,590	\$7,796,026
Components of Ending Fund Balance			
Non-spendable	\$81,250	\$81,250	\$81,250
Restricted	\$0	\$0	\$0
Assigned	\$1,286,764	\$3,286,083	\$4,752,507
Assigned in Fund 17.0	\$0	\$0	\$0
3% Required Reserve	\$2,917,489	\$2,879,257	\$2,962,270
General Fund Reserve Percentage Including Assignments	4.32%	6.42%	7.81%
General Fund Reserve Percentage Excluding LACOE Required Assignment	3.00%	3.00%	3.00%
Reserve Percentage Including Assignments in Fund 17.0	4.32%	6.42%	7.81%

Questions / Comments



Dagoberto Muñoz
Fifth Grade
Eucalyptus Elementary

Thank You!



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2017-2018 Budget

BOARD AND ADMINISTRATION

BOARD OF EDUCATION

Luciano Aguilar, President
Dr. Eugene Krank, Vice President
Cristina Chiappe, Clerk
Alexandre Monteiro, Member
Sergio R. Mortara, Member

ADMINISTRATION

Dr. Helen E. Morgan, Superintendent
Dr. Brian Markarian, Associate Superintendent, Educational Services
Shelley Rose, Assistant Superintendent, Human Resources
Mara Pagniano, Assistant Superintendent, Business Services

FISCAL SERVICES

Jose Moreno, Director of Fiscal Services

SCHOOLS

ELEMENTARY (K-5) – Principals

Eucalyptus – Mike Goldstein
Jefferson – Josh Godin
Kornblum – LaTima Jones
Ramona – Patricia Ray
Washington – Maritza Cruz-Brown
York – Jennifer Beekman
Zela Davis – Kathy Carbajal

MIDDLE (6-8) – Principals

Bud Carson – Mark Silva
Hawthorne – Rudy Salas
Prairie Vista – Wendy Ostensen

DEPENDENT CHARTER HIGH (9-12) – Principal

Hawthorne Math & Science Academy – Esau Berumen

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Hawthorne School District

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2017-2018 BUDGET CALENDAR

2017	
January	Governor's proposed budget for 2017-2018
January – May	Schools and departments will be sent 2016-17 operating budget and projected ending balances. Staff discusses any revisions needed to balance the budget. (Ongoing)
February 15	<u>Board Meeting</u> – Impact of Governors Preliminary 2017-18 Budget and provide direction on development of budget assumptions.
March 15	Deadline to notify teachers of preliminary layoff.
March 24- May 6	• Schools and departments requested to do a line-by-line budget review for 2016-17. • Staff discusses any revisions needed to balance the budget. • School and departments requested to review staffing lists. Meetings will be held with District Administrators.
April - May	Ongoing review and direction of 2017-18 budget assumptions.
April 15	P-2 Attendance Reporting Period – Local Control Funding Formula changes.
April 21 – June 15	Review and update budget.
June 8-14	Proposed Adopted Budget and LCAP Document available for public inspection for at least three working days.
June 14	<u>Board Meeting</u> – Public Hearing on Reserves, as required (Education code 42127). Public Hearing for LCAP and Proposed Budget for 2017-18.
June 21	<u>Board Meeting</u> – Board approval of Proposed Adopted Budget and LCAP for 2017-18 (Education Code 42103).
July 1	Adopted Budget must be filed with the State and County of Los Angeles within five days of Board approval, but no later than July 1.
To Be Determined	Within 45 days from the Governor signing the Annual Budget Act, the District shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by the Budget Act (Education Code 42127).

2017 Continued...

August 15	The County Superintendent of Schools approves or disapproves the budget. If the budget is disapproved, the County transmits recommendations, in writing, to the District's Governing Board. The County may assign a fiscal advisor to assist the District in developing a budget in compliance with the County's revision.
August 15-31	The Unaudited Actuals for 2016-17 are prepared.
September	• The Unaudited Actuals for 2016-17 are presented to the Board for approval at the September Board meeting and transmitted to the County of Los Angeles and the State of California by September 15. • First review of 2017-18 budget based on Actuals. Budget and Assumptions revisions as appropriate.
October / November	Annual Audit of District's Financials for 2016-17.
December	The First Interim Report for 2017-18 Fiscal Year is presented to the Board for approval at the December Board meeting and transmitted to the County of Los Angeles and the State of California. Auditor's Report to the Board of Education on 2016-17 Annual Audit.

2018

January	Governor's proposed budget for 2018-19.
March	The Second Interim Report and Budget Revisions for 2017-18 are presented to the Board for approval at the March Board Meeting and transmitted to the County of Los Angeles and the State of California.



Hawthorne School District

Educational Excellence

BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES FOR THE 2017-18 HSD BUDGET

Background

When preparing the 2017-18 fiscal year budget it is necessary to utilize specific assumptions for revenue and expenditures. Many of the assumptions used in budget development are received directly from the Los Angeles County Office of Education (LACOE) or are recommendations from School Services of California (SSC). Additionally, the action items listed in the Local Control and Accountability Plan (LCAP) have been taken into consideration during the budget development and multi-year projections. The budget goal is to maintain at least a minimum reserve for economic uncertainty of 3.0% through 2019-20.

Revenue Assumptions for 2017-18

1. We are using the LACOE Local Control Funding Formula (LCFF) revenue projections **as of May Revise** to estimate revenues for the 2017-18, 2018-19 and 2019-20 budget and multi-year projections. Major factors for these projections are included below:

LCFF	2017-18	2018-19	2019-20
Statutory COLA / Net Funded COLA	1.56%	2.15%	2.35%
Gap Funding	43.97%	71.53%	73.51%
Base Grant per ADA			
K-3	\$7,941	\$8,112	\$8,303
4-6	\$7,301	\$7,458	\$7,633
7-8	\$7,518	\$7,680	\$7,860
9-12	\$8,939	\$9,130	\$9,345

The transition to fully fund LCFF is estimated to take eight years, with full funding occurring in 2020-21. Until then, increases in funding will be as the State budget appropriates funding for that purpose. There is no statutory guaranteed increase in any given year until full implementation is reached. Therefore, based on LACOE's recommendation, we have assigned the amount of the projected increase in LCFF revenue as a result of increased funding in 2018-19 and 2019-20. In other words, the projected increase in LCFF funding for 2018-19 and 2019-20 resulted in no increase in expenditures, and the increased revenue is falling to the ending fund balance for these years.

2. Augmentation Grants under LCFF provide additional funding for grades K-3 Class Size Reduction (CSR). The augmentation is 10.4% of the K-3 Base Grant, estimated at \$748 per ADA for 2017-18, or \$2,662,897. As a condition of receiving these funds HSD must maintain average class sizes of 24:1 by the time LCFF is fully funded, unless there is a locally bargained alternative ratio.
3. Supplemental and Concentration Grants under LCFF provide additional funding for the unduplicated count of students who qualify for free and reduced priced meals, English Learners or foster youth. The estimated funding for these grants is as follows:

	2017-18	2018-19	2019-20
Supplemental and Concentration Grant Funding Increase	\$1,129,031	\$1,196,421	\$712,335
Total Supplemental and Concentration Grant Funding	\$19,301,649	\$20,498,070	\$21,210,405



Hawthorne School District

Educational Excellence

BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES FOR THE 2017-18 HSD BUDGET

4. Home-to-School Transportation Grant and Targeted Instructional Improvement Grant (TIIG) provide funding equal to the amounts received in 2012-13 and remain fixed amounts for all future years at \$680,670 for Home-to-School Transportation and \$484,960 for TIIG.
5. Economic Impact Aid funding was folded into the LCFF supplemental/concentration funding. The district assumes the amount received in 2012-13 of \$1,977,650 for all future years.¹
6. Deferred Maintenance funding was folded into the LCFF base grant funding. The 2012-13 State Revenue received for this purpose was \$319,938 and this amount will be budgeted in the Deferred Maintenance Fund (14.0).
7. The Routine Restricted Maintenance contribution, per Education Code (EC) Section 17070.75, continues under LCFF and maintains that districts receiving general obligation bond funding must set aside three percent (3%) of general funding expenditures in a Routine Restricted Maintenance Account (RRMA). AB 104 specifies that FY 2017-18, 2018-19, and 2019-20 the RRMA contribution is the greater of (1) the lesser of 3% or the total General Fund expenditures or the current amount deposited for 2014-15 or (2) 2% of the total General Fund expenditures. Therefore, RRMA funding is as follows:

	2017-18	2018-19	2019-20
Budgeted RRMA	\$2,268,357	\$2,268,357	\$2,268,357
RRMA at 2%	\$1,944,993	\$1,919,505	\$1,974,846
RRMA at 3%	\$2,917,489	\$2,879,257	\$2,962,270

8. Lottery funding will be calculated in the same manner as in prior years and is estimated to be \$144 per ADA unrestricted and \$45 per ADA restricted for all three years. This translates to approximately \$1.5 million, or \$1,172,592 unrestricted and \$366,435 in restricted lottery for all three fiscal years assuming ADA remains the same.
9. The State Proposed Budget includes one-time discretionary funds to pay down a portion of the debt owed to school districts for mandated cost reimbursement. Examples of preferred discretionary expenditures were provided and include professional development, teacher induction support to beginning teachers, instructional materials and technology. The May Revised Budget proposes just over \$1 billion, or an estimated \$170 per ADA. *However, these one-time funds will not be available until May 15, 2019, and following the recommendation of LACOE we have not budgeted these anticipated revenues.*
10. Parcel Tax (Measure CL) revenue is estimated to be \$1,540,597, or 16.6% of the Local Classroom Funding Authority (LCFA) anticipated revenue for all three fiscal years.
11. Contribution to Special Education is estimated as follows:

	2017-18	2018-19	2019-20
Contribution to Special Education (excludes Transportation)	\$10,185,312	\$10,685,312	\$11,185,312
Total Special Education Contribution	\$10,185,312	\$10,685,312	\$11,185,312

¹ This amount is part of the supplemental and concentration grant funding for current year funding for unduplicated pupils and is addressed in the LCAP.



Hawthorne School District

Educational Excellence

BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES FOR THE 2017-18 HSD BUDGET

Expenditure Assumptions for 2017-18

1. The class size hiring ratio for grades K-3 will be based on anticipated enrollment and District participation in K-3 Grade Span Adjustment (GSA) under the LCFF. In the absence of a locally bargained ratio, under LCFF K-3 GSA, progress must be made toward a school site average classroom student-to-teacher ratio of 24:1. This progress is measured on the relative increase of revenues toward the target of full funding of the LCFF (gap funding). This adjustment will need to be calculated for each school site to determine the progress each site must show toward 24:1 target for 2017-18 based on the gap funding percentage. The 2017-18 budget includes the necessary staffing to achieve 24:1 in all classrooms.
2. The budget does not include salary schedule increases for projected years; however step and column movement has been budgeted at approximately 1.45 percent, (1.45%) of a cost increase for all certificated and classified employees in 2017-18, 2018-19 and 2019-20.

	2017-18	2018-19	2019-20
Estimated Step and Column Expenditure Certificated	\$591,435	\$558,947	\$567,052
Estimated Step and Column Expenditure Classified	\$175,288	\$176,068	\$178,621
Total Estimated Step and Column Expenditure	\$766,723	\$735,016	\$745,673

3. The District's contribution for medical, dental, and vision will continue as per union contracts. As health insurance premiums increase so too will the cost for the District's contribution. Current estimated cost increase is 5% for 2016-17 and then 5% annually thereafter.

	2017-18	2018-19*	2019-20
Estimated Health and Welfare Expenditure Annual Increase	\$467,250	(\$140,262)	\$587,725
Total Estimated Health and Welfare Expenditure	\$11,894,770	\$11,754,509	\$12,342,234

*Decrease based on reduction plan for 2018-2019.

4. Statutory fringe benefit rates are as follows:

Statutory Fringe Benefit	2017-18	2018-19	2019-20
STRS (State Retirement System)	14.430%	16.280%	18.130%
PERS (Public Employee Retirement System)	15.531%	18.100%	20.800%
OASDI (Social Security, Max Wage Base \$117,000)	6.200%	6.200%	6.200%
ARP (Alternative Retirement Plan; non PERS)	3.750%	3.750%	3.750%
Medicare	1.450%	1.450%	1.450%
SUI (State Unemployment Insurance)	0.050%	0.050%	0.050%
Workers Compensation	2.064%	2.064%	2.064%

These rates translate to an estimated expenditure for CalSTRS and CalPERS as follows:

	2017-18*	2018-19	2019-20
Estimated STRS Expenditure	\$5,960,560	\$6,366,625	\$7,192,911
Estimated PERS Expenditure	\$1,721,240	\$2,229,688	\$2,599,447

*2017-18 is based on current staffing and retirement membership, 2018-19 and 2019-20 are calculations based on the total salaries, multiplied by the estimated rate for that fiscal year.

5. Retiree benefits for Health and Welfare are budgeted at \$400,200 for all three fiscal years.



Hawthorne School District

Educational Excellence

BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES FOR THE 2017-18 HSD BUDGET

6. Utilities are budgeted to increase by 5.94%, or \$126,092 to a total budget of \$2,123,575 for 2017-18 and are further budgeted to increase by CPI of 3.19% in 2018-19 and 2.86% in 2019-20.

	2017-18	2018-19	2019-20
Estimated Utilities Expenditure Increase	\$126,092	\$67,742	\$62,672
Total Estimated Utilities Expenditure	\$2,123,575	\$2,191,317	\$2,253,988

7. Parcel Tax (Measure CL) revenue is estimated at \$1,540,597 in all three fiscal years, no carryover from 2016-17 is included for the current year. As per the full ballot text, the proceeds of the qualified special tax shall be applied only to the following specific purposes:
- Protect academic quality in local K-12 schools
 - Maintain math, science, English programs
 - Provide education for students with disabilities/special needs
 - Support computer technology and school security
 - Prepare students for college/careers
 - Retain excellent teachers
8. School Site custodial budgets will be funded based on P2 ADA at a rate of \$14 per ADA for Elementary and \$15 per ADA for Middle schools.
9. School site academic supply budgets will be funded based on P2 ADA at a rate of \$10.50.
10. School site office supply budgets will be funded based on P2 ADA at a rate of \$2.25.
11. There is \$319,938 budgeted as a transfer out of the Unrestricted General Fund into Fund 14.0, Deferred Maintenance Fund. This amount reflects the Deferred Maintenance funding under Revenue Limit funding that was folded into the Local Control Funding Formula base grant.
12. For fiscal year 2017-18 the California State Preschool Program (CSPP) contribution is budgeted at a total of \$400,000 based on program changes (full day program to a half-day model). The same amount has been budgeted for 2018-19 and 2019-20.
13. For fiscal year 2017-18 LCFF discretionary spending at site level budgets is budgeted at \$766,934. This does not include the allocation under the district funded EIA (see revenue assumptions line 5).
14. For fiscal year 2017-18 we are estimating a reduction of 12 FTE (Full Time Equivalents) certificated staff members due to attrition. The anticipated savings are \$1,369,088 inclusive of salaries and benefits for all 12 FTE.
15. For fiscal year 2018-19 a reduction in human capital is planned, the anticipated savings are \$4,132,795 inclusive of salaries and benefits all 35 FTE. The planned reduction is as follows:
- 32 FTE – Certificated
 - 3 FTE – Classified



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BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES FOR THE 2017-18 HSD BUDGET

Ending Fund Balance and Reserves (Education Code 42127)

Pursuant to Education Code Section 42127(a)(2)(C), Hawthorne School District Board of Trustees must include specific information each time the District files an adopted or revised budget with the county superintendent, as well as maintain and make it available for public review. The required information is as follows:

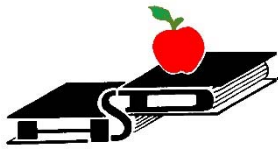
- The minimum reserve for economic uncertainties level required in each year identified in the budget
- The amount of assigned and unassigned ending fund balance that exceeds the minimum reserve for economic uncertainties in each year
- Reasons for the reserve for economic uncertainties being greater than the minimum

Los Angeles County Office of Education (LACOE) issued Informational Bulletin # 4605 on June 8, 2017. This bulletin indicates:

“Therefore, we recommend that districts assign, reserve or otherwise set aside any projected increase in LCFF revenue as a result of Gap Funding in 2018-19 and subsequent years. If districts budget this increased revenue and the associated expenditure, they must have a contingency or alternative plan in place should these funds fail to materialize. Districts should exercise extreme caution in obligating any of these uncertain revenues. However, we recognize that the Governor has proposed to increase LCFF funding for 2017-18 and recommend that districts budget revenues at that level.”

Current revenue estimates provided by LACOE for LCFF are as follows:

	2017-18	2018-19	2019-20
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Increase in LCFF Over Prior Year	\$1,420,784	\$3,226,760	\$2,355,444
Increase in LCFF from 2017-18		\$4,647,544	\$5,582,204



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BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES FOR THE 2017-18 HSD BUDGET

If Hawthorne School District follows the recommendation from our fiscal oversight agency, then we would need to increase our ending fund balance by the close of 2019-20. Additionally, we will be required to maintain both a 3% reserve for current year and increased LCFF revenue for the two projected years assigned in the ending fund balance. Therefore, current ending fund balance and reserve percentages are as follows:

	2017-18	2018-19	2019-20
Beginning Fund Balance	\$6,825,580	\$4,285,503	\$6,246,590
Net Increase (Decrease) in Fund Balance	(\$2,540,077)	\$1,961,087	\$1,549,436
Ending Fund Balance	\$4,285,503	\$6,246,590	\$7,796,026
Components of Ending Fund Balance			
Non-spendable	\$81,250	\$81,250	\$81,250
Restricted	\$0	\$0	\$0
Assigned	\$1,286,764	\$3,286,083	\$4,752,507
Assigned in Fund 17.0	\$0	\$0	\$0
3% Required Reserve	\$2,917,489	\$2,879,257	\$2,962,270
General Fund Reserve Percentage Including Assignments	4.32%	6.42%	7.81%
General Fund Reserve Percentage Excluding LACOE Required Assignment	3.00%	3.00%	3.00%
Reserve Percentage Including Assignments in Fund 17.0	4.32%	6.42%	7.81%

LACOE Bulletin # 4605 further maintains

"County Offices continue to reinforce the need for reserves over the minimum reserve requirements. The experience of the most recent recession has clearly demonstrated these minimum levels cannot protect educational programs from severe disruption in an economic downturn. The typical 3.0 percent reserve minimum represents less than two weeks of payroll for many districts. Many LEAs have established reserve policies calling for higher than minimum reserves, recognizing their duty to maintain fiscal solvency. The adequacy of a reserve level should be assessed based on the LEA's own specific circumstances."

There are multiple benefits to carrying higher than minimum reserves. These include:

- Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs
- Protection against exposure to significant one-time outlays such as disasters, lawsuits or material audit findings
- Protection against the volatility of state revenues
- Cash management / avoiding the cost of borrowing for cash flow purposes

This is not an exhaustive list. Of all the reasons for carrying higher than minimum reserves, protecting against state revenue volatility is one of the most compelling. This is especially true during LCFF implementation, because gap percentage funding is directly tied to the State's ongoing ability to fund the LCFF through Proposition 98 growth. Most importantly, by providing a buffer from volatile state revenues, maintaining higher than minimum reserves creates a more stable educational environment for students.

UNRESTRICTED GENERAL FUND No. 01.0
SUMMARY

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Budget
INCOME	56,502,903	65,833,515	82,381,564	84,858,886	81,318,067
EXPENDITURES	56,523,173	69,418,937	84,324,651	84,944,400	83,518,144
NET SURPLUS (DEFICIT)	(20,270)	(3,585,422)	(1,943,087)	(85,514)	(2,200,077)
BEGINNING BALANCE	11,380,846	12,100,687	8,515,265	6,572,178	6,486,664
ENDING BALANCE	11,360,576	8,515,265	6,572,178	6,486,664	4,286,587
On-Going Income	56,499,888	65,832,411	76,499,029	81,843,499	81,318,067
On-Going Expenses	56,523,173	69,418,937	79,615,365	84,597,250	83,518,144
Difference	(23,285)	(3,586,526)	(3,116,336)	(2,753,751)	(2,200,077)
Total Ending Balance	11,360,576	8,515,265	6,572,178	6,486,664	4,286,587
Less: Designated Carryovers	(9,288,222)	(6,109,401)	(3,664,255)	(81,250)	(81,250)
Unrestricted Ending Balance	2,072,354	2,405,864	2,907,924	6,405,414	4,205,337
Designated Carryovers:					
Revolving Cash	6,000	6,000	6,000	6,000	6,000
Inventory	95,957	84,936	104,117	0	0
Prepaid Expenditures	0	89,542	124,435	75,250	75,250
Budget Contingency	9,186,265	3,697,188	2,107,896	0	0
Reserve for Deferred Maintenance	0	0	0	0	0
Instructional Allocation - Schools	0	1,173	0	0	0
Gifts	0	0	0	0	0
Tier III Program Balance	0	0	0	0	0
Parcel Tax Site Allocations	0	363,541	0	0	0
LCFF EIA (SIC)	0	384,160	182,875	0	0
LCFF SIC	0	710,369	846,525	0	0
LCFF S/C Site Funds (Carryover)	0	0	64,222	0	0
Other State Site Funds (Carryover)	0	0	228,185	0	0
Unrestricted Lottery	0	772,492	0	0	0
	9,288,222	6,109,401	3,664,255	81,250	81,250

UNRESTRICTED GENERAL FUND No. 01.0
INCOME

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-2017 Projected	2017-2018 Budget
INCOME - ONGOING					
Revenue Limit-State / LCFF	38,456,830	34,111,096	35,261,823	36,443,972	36,766,323
Education Protection Account (EPA)	8,711,117	11,010,726	10,396,709	9,957,787	10,182,342
LCFF Funds Designated for EIA	0	1,977,650	1,977,650	1,977,650	1,977,650
LCFF Funds for Special Ed. Transportation	680,670	680,670	680,670	680,670	680,670
LCFF Funds for K-3 CSR Augmentation	0	2,713,656	2,721,634	2,685,768	2,662,897
LCFF Funds for Supplemental Add-On	0	5,884,027	12,931,269	16,194,968	17,323,999
Revenue Limit / LCFF Prior Year	0	0	72,140	0	0
Community Redevelopment Funds	0	0	119,203	0	0
Revenue Limit / LCFF Prop. Taxes	4,578,851	4,829,273	4,697,501	5,072,200	5,064,473
Interest from Delinquent Taxes			13,657	16,183	16,183
Education Augmentation	453,704	702,741	3,429,115	3,689,408	3,689,408
	52,881,172	61,909,839	72,301,371	76,718,606	78,363,945
Federal					
Advanced Placement Fee	0	0	0	0	0
Medi-Cal Administrative	10,575	7,474	8,651	8,706	8,706
	10,575	7,474	8,651	8,706	8,706
State					
Class Size Reduction					
9th Grade English/ Math					
Grades K-3					
Lottery	1,107,586	1,081,136	1,223,140	1,172,592	1,172,592
Mandates	226,099	761,712	223,947	1,895,167	221,675
All Other State Funding			35,169		
Assessment Reimbursement (STAR, CELDT, etc.)		18,938			
Special Education Mandate Settlement					
Oral Health Assessment Program					
Summer School & Hourly Programs					
Charter School State Funding					
Tier III - Flexibility					
Community Based English Tutoring					
Targeted Instructional Improvement Block Grant					
Deferred Maintenance					
School Safety Block Grant (Carl Washington)					
Arts and Music Block Grant					
CAHSEE - CA Exit Exam					
Supplemental Counselors, Grade 7-12					
Gifted and Talented					
Instructional Material/Block Grant					
Peer Assistance & Review					
Math & Reading Professional Development					
Math & Reading Professional Development ELL					
Pupil Retention Block Grant					
Teacher Development Block Grant (BTSA)					
Professional Development Block Grant					
School & Library Improve Block Grant					
	1,333,685	1,861,786	1,482,256	3,067,759	1,394,267
Local					
Parcel tax	1,511,698	1,539,883	1,540,596	1,540,597	1,540,597
Community Redevelopment Funds	261,076	291,077	516,193	167,739	0
Interest	87,414	64,857	68,103	127,276	952
Rents/Leases	28,095	26,670	31,276	9,600	9,600
Miscellaneous	386,173	130,826	550,582	203,216	0
	2,274,456	2,053,313	2,706,751	2,048,428	1,551,149
Total - Ongoing	56,499,888	65,832,411	76,499,029	81,843,499	81,318,067
INCOME - ONE TIME					
State	0	0	4,173,249	0	0
Transfer in Other	3,015	1,103	1,709,286	3,015,387	0
Total - One Time	3,015	1,103	5,882,535	3,015,387	0
TOTAL ALL INCOME	56,502,903	65,833,514	82,381,564	84,858,886	81,318,067

UNRESTRICTED GENERAL FUND NO. 01.0
EXPENDITURES

	2013-14 Actual	2014-15 Actuals	2015-16 Actuals	2016-17 Projected	2017-18 Budget
EXPENDITURES-ONGOING					
Certificated Salaries	26,552,070	31,148,612	34,921,830	34,285,577	34,401,454
Classified Salaries	7,070,992	7,970,504	8,817,402	9,604,934	9,922,305
Employee Benefits	12,431,678	15,024,373	16,429,838	17,446,814	18,684,222
Books and Supplies	1,195,333	2,001,467	3,281,904	4,228,586	1,952,856
Service Oper. Exp.	4,417,669	4,602,153	6,311,702	6,107,379	5,865,083
Capital Outlay	0	345,033	541,955	653,569	0
Other Outgo					
Debt Service	251,119	252,838	254,190	346,119	346,119
Indirect Costs	(649,698)	(508,091)	(427,659)	(667,122)	(507,564)
Exs Cost COE	0	0	7,161	0	0
Transfer to Charter School Fund 09.0	0	75,774	0	0	0
Transfer to Deferred Maintenance Fund 14.0	0	0	0	0	0
Transfer to Child Development Fund 12.0	0	0	0	0	0
Transfer to Special Reserve Fund 40.0	0	0	0	0	0
Transfer to Cafeteria Enterprise Fund 63.0	0	0	0	0	0
Transfer to County Program	0	14,954	(871)	0	0
Encroachment - Special Education	4,093,265	5,762,815	6,776,945	9,623,036	10,185,312
Encroachment CA Preschool	0	0	0	700,000	400,000
Encroachment - Transportation / Spec Ed ⁽¹⁾	0	0	0	0	0
Encroachment - RRMA	1,058,604	2,268,357	2,700,967	2,268,357	2,268,357
Encroachment - Tier III Flexibility	102,141	460,148	0	0	0
TOTAL - ONGOING	56,523,173	69,418,937	79,615,365	84,597,250	83,518,144
EXPENDITURES - ONE TIME					
Transfer to Special Reserve Fund 17.0	0	0	3,000,000	347,150	0
Transfer to Special Reserve Fund 40.0	0	0	1,709,286	0	0
TOTAL - ONE TIME			4,709,286	347,150	0
TOTAL ALL EXPENDITURES	56,523,173	69,418,937	84,324,651	84,944,400	83,518,144

(1) Transportation was rolled into the LCFF and both the revenues and expenditures are in the Unrestricted General Fund. The program does continue to encroach.

PARCEL TAX BUDGET
INCORPORATED INTO UNRESTRICTED GENERAL FUND NO 01.0

	(1) 2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Projected	2017-18 Budget
INCOME					
Parcel Tax Income	1,511,698	1,539,883	1,540,597	1,540,597	1,540,597
	<u>1,511,698</u>	<u>1,539,883</u>	<u>1,540,597</u>	<u>1,540,597</u>	<u>1,540,597</u>
EXPENDITURES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	324,234	1,026,472	1,118,998	896,231	1,027,040
Fringe Benefits	153,067	370,057	393,221	247,963	326,777
Books & Supplies	278,814	127,011	87,806	94,762	25,304
Other Expenses	24,471	38,881	39,000	11,450	11,450
Communications	0	0	0	0	0
Capital Outlay	0	345,033	265,113	123,950	0
	<u>780,587</u>	<u>1,907,454</u>	<u>1,904,137</u>	<u>1,374,356</u>	<u>1,390,571</u>
NET SURPLUS (DEFICIT)	731,111	(367,571)	(363,541)	166,241	150,026
BEGINNING BALANCE	0	731,111	363,540	(0)	166,241
ENDING BALANCE	731,111	363,540	(0)	166,241	316,267

(1) Parcel Tax began in 2013-14 Fiscal Year

HOME TO SCHOOL/ SPECIAL EDUCATION TRANSPORTATION BUDGET
INCORPORATED INTO UNRESTRICTED GENERAL FUND NO 01.0

	2013-14 Actuals	(1)	2014-15 Actual	2015-16 Actuals	2016-17 Projected	2017-18 Budget
INCOME						
LCFF for Transportation	680,670		680,670	680,670	680,670	680,670
Contribution/Encroachment	318,391		398,127	478,886	482,142	482,142
	<u>999,061</u>		<u>1,078,797</u>	<u>1,159,556</u>	<u>1,162,812</u>	<u>1,162,812</u>
EXPENDITURES						
Certificated Salaries	0		0	0	0	0
Classified Salaries	121,833		106,981	133,839	141,146	113,312
Fringe Benefits	53,887		49,000	61,499	64,660	62,035
Books & Supplies	13,608		10,433	0	5,000	5,000
Other Expenses	0		0	0	0	0
Tranportation	809,733		912,383	964,218	952,006	982,465
	<u>999,061</u>		<u>1,078,797</u>	<u>1,159,556</u>	<u>1,162,812</u>	<u>1,162,812</u>
NET SURPLUS (DEFICIT)	0		0	0	0	0
BEGINNING BALANCE	0		0	0	0	0
ENDING BALANCE	0		0	0	0	0

(1) 2013-14 Fiscal Year Transportation moved to LCFF in Unrestricted General Fund

RESTRICTED (CATEGORICAL) GENERAL FUND NO. 01.0
INCOME

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Budget
Federal					
Title I, Part A	2,768,371	2,193,776	3,433,592	3,789,811	3,129,482
<i>Deferred-Prior Year</i>					
Title I, Even Start	0	1,076	0	0	0
<i>Deferred-Prior Year</i>					
Title II -Part A, Teacher Quality	661,995	304,045	237,177	748,113	415,457
<i>Deferred-Prior Year</i>					
Title III - ESEA	290,365	305,293	321,650	424,703	279,549
<i>Deferred-Prior Year</i>					
21st Century	0	6,253	0	119	119
IDEA-Special Education	985,235	997,896	1,029,461	997,896	1,013,463
IDEA - Preschool	144,775	140,422	134,074	150,450	152,797
IDEA -Preschool Local	283,041	293,077	274,240	293,956	298,542
IDEA - Staff Development	702	712	642	714	725
IDEA - Mental Health	0	31,858	0	12,279	12,471
Medi-Cal Billing Option	221,716	199,431	345,318	335,002	206,927
William F Gooding Even Start	2,193	0	38,656	0	0
	<u>5,358,393</u>	<u>4,473,840</u>	<u>5,814,809</u>	<u>6,753,043</u>	<u>5,509,532</u>
State					
CA Clean Energy Job Act	130,000	668,555	341,047	509,952	0
After School Education and Safety	1,446,637	1,432,274	1,409,447	1,388,395	1,388,394
Lottery	306,419	311,662	416,955	366,435	366,435
Special Education-Master Plan/AB602	2,548,307	2,564,145	2,697,726	2,766,491	2,809,648
Special Education - Staff Development	4,948	0	0	0	0
Special Education-Mental Health/AB114	206,474	233,792	236,533	208,437	208,437
Special Education State Preschool	2,474	2,474	0	2,474	2,474
Transportation (HTS) Special Education	0	0	0	0	0
Transportation - Special Education	0	0	0	0	0
Economic Impact Aid	0	0	0	0	0
Educator Effectiveness	0	0	647,624	0	0
Common Core Standards	1,814,090	0	0	0	0
State Preschool	0	0	0	0	0
STRS On-behalf	0	0	278,994	3,106,568	3,106,568
	<u>6,459,349</u>	<u>5,212,902</u>	<u>6,028,327</u>	<u>8,348,752</u>	<u>7,881,956</u>

RESTRICTED (CATEGORICAL) GENERAL FUND NO. 01.0
INCOME

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Budget
Local					
Program Specialist/SELPA		121,850	146,603	0	0
General Donations	38,603	9,615	32,559	5,900	0
Chevron	117,300	91,629	229,367	30,000	0
South Bay Golf Classic	11,854	4,513	17,157	9,500	0
TRW Donation		0	26	0	0
AASA - Asthma	0	0	0	0	0
Family Literacy Expan. & Enchance	(38)	0	26,656	0	0
Early Advantage - Preschool	0	0	0	0	0
United Education Strategy (UES)	0	0	0	0	0
Unocal Foundation	1,795	0	0	0	0
Los Angeles Universal Preschool (LAUP)	1,092,949	1,056,200	1,017,065	0	0
Ed. Tech K-12 Voucher	5,984	206,481	131,511	0	0
Boeing Donation	0	0	127	25,000	0
Hawthorne Education Foundation	34,056	14,942	17,133	16,409	0
Tier III Flexibility	(4,522)	(427,877)	427,877	0	0
Tier III Flexibility BTSA	0	5,308	19,947	0	0
Kaiser	1,269	5,150	51	0	0
NFTE	4,897	0	0	0	0
Project Lead the Way _PLTW	0	12,075	66,175	0	0
Kaiser Grant - The Hawthorne Way	0	12,801	87,199	50,500	0
	<u>1,304,148</u>	<u>1,112,687</u>	<u>2,219,453</u>	<u>137,309</u>	<u>0</u>
Subtotal	13,121,889	10,799,429	14,062,589	15,239,104	13,391,488
Transferred from General Fund					
Special Ed. Encroachment	4,093,265	5,762,815	6,776,945	9,623,036	10,185,312
Transportation - Special Ed	0	0	0	0	0
Routine Restricted Maintenance (RRMA)	1,058,604	2,268,357	2,700,967	2,268,357	2,268,357
CA State Preschool Program	0	0	0	700,000	400,000
Tier III Flexibility	102,141	460,148	0	0	0
	<u>5,254,011</u>	<u>8,491,320</u>	<u>9,477,912</u>	<u>12,591,393</u>	<u>12,853,669</u>
	<u>18,375,900</u>	<u>19,290,749</u>	<u>23,540,501</u>	<u>27,830,497</u>	<u>26,245,157</u>

RESTRICTED (CATEGORICAL) GENERAL FUND NO. 01.0
EXPENDITURES

	2013-14 Actual	2014-2015 Actual	2015-2016 Actual	2016-17 Projected	2017-18 Budget
EXPENDITURES					
Certificated Salaries	5,830,071	5,599,580	5,529,199	7,618,937	6,978,615
Classified Salaries	2,450,544	2,550,674	2,814,728	2,809,577	2,341,806
Employee Benefits	2,462,768	2,549,145	3,271,765	7,082,243	7,050,073
Books and Supplies	1,462,203	2,300,318	2,058,248	1,924,494	1,438,474
Operating Expenses	3,406,157	3,498,701	4,284,242	3,988,396	3,356,397
Capital Outlay	0	35,997	144,862	1,553,371	0
Other Outgo	2,197,571	2,854,336	2,993,399	4,675,465	5,099,854
Transfer to Deferred Maint.	0	0	987,600	723,300	319,938
TOTAL EXPENDITURES	17,809,314	19,388,751	22,084,043	30,375,783	26,585,157
Net Surplus / (Deficit)	566,586	(98,001)	1,456,458	(2,545,286)	(340,000)
Beginning Balance (Restricted)	960,243	1,526,829	1,428,828	2,885,286	340,000
Ending Balance (Restricted)	1,526,829	1,428,828	2,885,286	340,000	0
CARRY OVER:					
Title I	0	0	0	0	0
Medi-Cal Billing	0	31,435	0	0	0
Ca Clean Energy	113,500	688,555	915,306	0	0
Lottery (Prop 20 - Restricted)	311,303	29,010	97,574	0	0
Special Education - Mental Health		12,164	9,832	0	0
Special Education PreK Grant		1	0	0	0
Economic Impact Aid (EIA)	39,102	0	0	0	0
Knabe Arts Education			0	0	0
Common Core State Standards	1,060,310		0	0	0
Routine Restricted Maintenance	0	667,662	403,363	340,000	0
General Donations	(0)	0	26,523	0	0
Chevron	4,750	0	137,118	0	0
Governor's Book Fund	178	0	0	0	0
Imrpov. Stud. Perf Thru Nutrition (ISP-NE)	(178)	0	0	0	0
South Bay Golf Classic	0	0	6,366	0	0
TRW Donation	0	0	26	0	0
Family Literacy Expan & Enhance	0	0	133	0	0
Microsoft-California Education Tech	0	0	131,511	0	0
Boeing	0	0	127	0	0
Tier III Flex - BTSA	0	0	19,947	0	0
Kaiser Permanente	0	0	51	0	0
Project Lead The Way	0	0	32,551	0	0
Kaiser Grant The Hawthorne Way	0	0	45,665	0	0
Ed Tech K-12 Voucher	0	0	0	0	0
Early Intervention (EISS)	(2,137)	0	0	0	0
Tier III Flexibility		1	395,465	0	0
Hawthorne Education Foundation	1	0	16,105	0	0
Educator Effectiveness	0	0	647,624	0	0
TOTAL ACTUAL RESTRICTED	1,526,829	1,428,828	2,885,286	340,000	0

SPECIAL EDUCATION BUDGET
INCORPORATED IN RESTRICTED GENERAL FUND NO. 01.0

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Budget
INCOME					
ADA					
Federal	1,635,469	1,663,396	1,585,020	1,455,295	1,477,998
ARRA: Special Education IDEA Local	0	0	0	0	0
ARRA: Special Education IDEA Preschool	0	0	0	0	0
ARRA: Special Education IDEA Preschl Local	0	0	0	0	0
Transportation - Home-to-school	0	0	0	0	0
Transportation	0	0	0	0	0
Master Plan	2,548,307	2,685,995	2,697,726	2,766,491	2,809,648
State Staff Development	4,948	0	0	0	0
Mental Health	206,474	233,792	236,533	208,437	208,437
State Preschool	2,474	2,474	0	2,474	2,474
Interfund Transfer In	0	0	0	0	0
	4,395,198	4,585,657	4,519,279	4,432,697	4,498,557
EXPENDITURES					
Certificated Salaries	3,492,138	3,797,131	3,899,205	4,291,817	4,505,659
Classified Salaries	1,148,132	1,187,748	1,193,256	1,636,805	1,379,799
Employee Benefits	1,377,493	1,541,274	1,809,550	2,451,622	2,674,697
Books and Supplies	27,659	51,275	718	16,345	16,548
Operating Expenses					
Non-Public Schools (NPS)	232,582	209,117	415,095	235,048	235,048
Mental Health	138,658	0	0	0	0
Health Services	355,992	530,099	855,330	774,108	774,108
Guidance and Counseling	0	0	0	0	0
Legal Fees	18,700	211,113	343,049	161,830	100,000
Transportation	0	0	0	0	0
Consultants/Cont. Services	66,936	53,457	0	0	0
Other (Misc./Services)	33,947	33,543	32,796	16,905	16,905
Capital Outlay	0	0	0	0	0
Other Outgo					
Excess Costs - Other Districts (Lawndale)	0	103,692	5,979	126,813	126,813
Prepaid Expenditures	0	0	3,420	0	0
Excess Costs - County	1,979,516	2,577,040	2,728,664	4,354,272	4,854,292
Excess Costs - State	0	0	0	0	0
Indirect Costs	14,481	9,383	14,915	0	0
	8,886,235	10,304,872	11,301,976	14,065,565	14,683,869
NET INCOME (DEFICIT)	(4,491,036)	(5,719,215)	(6,782,697)	(9,632,868)	(10,185,312)
Encroachment:					
2012-13	4,202,032				
2011-12	4,198,580				
2010-11	3,596,147				
2009-10	4,389,569				
2008-09	4,563,313				
2007-08	4,037,775				
2006-07	2,586,646				
2005-06	3,446,692				
2004-05	4,601,087				
2003-04	3,776,737				
2002-03	3,033,532				

(1) Transportation revenue rolled into LCFF and so the program expenditures have also moved to the Unrestricted General Fund.

CHARTER SCHOOL FUND NO 09.0
HMSA

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Budget
INCOME					
Revenue Limit/LCFF	3,244,384	3,359,943	3,767,883	4,434,147	4,657,792
EPA	718,042	903,849	872,922	847,345	816,432
LCFF Funds for					
Supplemental Add-On		389,921	877,080	607,764	615,491
State Revenue					
Lottery, Unrestricted	74,961	71,398	61,255	82,224	82,224
Lottery, Restricted	21,193	20,668	28,828	25,695	25,695
State Aid	0	0	8,651	0	0
Mandated Costs	23,853	59,776	312,022	140,794	23,049
Other State	0	0	58,418	641,809	193,234
Local Revenue	0	0	3,370	4,300	0
Interest	0	200	0	0	0
Transfer In	0	75,774	0	0	0
	<u>4,082,433</u>	<u>4,881,529</u>	<u>5,990,428</u>	<u>6,784,078</u>	<u>6,413,917</u>
EXPENDITURES					
Certificated Salaries	2,059,670	2,279,483	2,397,353	2,816,098	2,757,210
Classified Salaries	284,038	258,536	281,019	393,885	365,598
Fringe Benefits	787,586	862,273	965,146	1,387,176	1,470,776
Books & Supplies	66,435	122,082	193,732	416,582	316,249
Other Expenses	335,568	277,651	307,515	645,900	815,773
Leases	897,594	905,243	909,171	963,849	943,918
Capital Outlay	0	0	88,850	72,382	72,382
Indirect Costs ⁽¹⁾	151,405	162,181	0	184,860	166,482
	<u>4,582,298</u>	<u>4,867,449</u>	<u>5,142,785</u>	<u>6,880,732</u>	<u>6,908,388</u>
NET SURPLUS (DEFICIT)	(499,865)	14,080	847,643	(96,654)	(494,471)
BEGINNING BALANCE	842,444	455,774	469,854	1,317,497	1,220,843
ENDING BALANCE	342,579	469,854	1,317,497	1,220,843	726,372

(1) District started applying State approved indirect cost rate of 5.75% on 2011-12.

(2) Reconciliation of 8590 shows \$200,947.51 should have been transferred into Fund 09 from Fund 01.

CHILD DEVELOPMENT FUND NO 12.0

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Budget
INCOME					
State Income	0	0	0	1,415,579	1,446,400
Transfer in from GF	0	0	0	0	0
	<u>497</u>	<u>3</u>	<u>3</u>	<u>1,415,579</u>	<u>1,446,400</u>
EXPENDITURES					
Certificated Salaries	0	0	0	81,223	156,967
Classified Salaries	0	0	0	598,711	465,093
Fringe Benefits	0	0	0	321,405	353,711
Books & Supplies	0	0	0	86,319	34,692
Other Expenses	0	0	0	327,922	435,937
Capital Outlay	0	0	0	0	0
Indirect Costs	0	500	500	0	0
	<u>0</u>	<u>500</u>	<u>500</u>	<u>1,415,579</u>	<u>1,446,400</u>
NET SURPLUS (DEFICIT)	497	(497)	(497)	0	0
BEGINNING BALANCE	(0)	497	497	(0)	(0)
ENDING BALANCE	497	(0)	(0)	(0)	(0)

CAFETERIA FUND NO. 13.0

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Budget
INCOME					
Subsidies	5,990,332	5,945,326	6,101,709	6,124,415	6,215,909
Donated	0	0	416,178	0	0
Interagency Services	0	0	0	91,494	91,494
Sales	254,015	299,197	297,662	301,248	301,248
State	507,795	554,556	530,519	525,216	525,216
Interest	4,389	3,473	927	2,300	2,300
	<u>6,756,532</u>	<u>6,802,552</u>	<u>7,346,995</u>	<u>7,044,673</u>	<u>7,136,167</u>
EXPENDITURES					
Classified Salaries	2,079,484	2,250,350	2,361,233	2,214,266	2,431,309
Fringe Benefits	584,760	639,857	706,122	762,962	835,086
Food	3,059,614	3,280,794	3,528,590	3,192,905	3,192,905
Supplies	434,022	391,015	346,369	318,646	318,646
Other Expenses	435,937	147,994	228,837	271,861	271,861
Capital Outlay	45,708	105,575	90,209	138,182	138,182
Indirect Costs	280,237	172,306	168,903	287,882	222,333
	<u>6,919,761</u>	<u>6,987,891</u>	<u>7,430,263</u>	<u>7,186,704</u>	<u>7,410,322</u>
NET SURPLUS (DEFICIT)	(163,229)	(185,339)	(83,268)	(142,031)	(274,155)
BEGINNING BALANCE	3,124,388	2,961,158	2,775,819	2,692,551	2,550,520
ENDING BALANCE	2,961,158	2,775,819	2,692,551	2,550,520	2,276,365

DEFERRED MAINTENANCE FUND No. 14.0

	2013-14 Actual	2014-15 Actuals	2015-16 Actuals	2016-17 Projected	2017-18 Budget
INCOME					
State Allowance (1)	0	0	0	0	0
Transfer from General Fund 01.0	0	0	987,600	723,300	319,938
Interest	529	191	62	24,399	0
	529	191	987,662	747,699	319,938
EXPENDITURES					
Supplies	7,312	0	0	0	0
Maint./Contracted Services	32,420	11,336	0	0	0
Capital Outlay	45,244	0	987,600	747,611	0
	84,975	11,336	987,600	747,611	0
NET SURPLUS (DEFICIT)	(84,447)	(11,145)	62	88	319,938
BEGINNING BALANCE	119,840	35,393	24,249	24,311	24,399
ENDING BALANCE	35,393	24,249	24,311	24,399	344,337

(1) 2008-09 State budget flexibility allows Districts to retain the general fund match. 2013-14 State Budget dissolves Deferred Maintenance funding under LCFF.

SPECIAL RESERVE - NON CAPITAL OUTLAY FUND No. 17.0

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Budget
INCOME					
Interfund Transfer	0	0	3,000,000	0	0
Interest	3	4	125	14,728	0
	<u>3</u>	<u>4</u>	<u>3,000,125</u>	<u>14,728</u>	<u>0</u>
EXPENDITURES					
Interfund transfers out	0	0	0	0	0
Transfer to General Fund (Interest Earnings)	0	0	0	3,015,387	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,015,387</u>	<u>0</u>
NET SURPLUS (DEFICIT)	3	4	3,000,125	(3,000,659)	0
BEGINNING BALANCE	528	531	535	3,000,661	2
ENDING BALANCE	531	535	3,000,661	2	2

BUILDING FUND NO. 21.0 - MEASURE H

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Budget
INCOME					
Proceeds from sale of bonds (1)	0	0	0	0	0
Interest	5,559	4,722	3,657	6	0
	<u>5,559</u>	<u>4,722</u>	<u>3,657</u>	<u>6</u>	<u>0</u>
EXPENDITURES					
Supplies	12,709	0			
Services, contracts, and other operating expenses	27,373	10,605	5,000	0	0
Capital Outlay	400,391	64,351	628,496	0	0
	<u>440,473</u>	<u>74,956</u>	<u>633,496</u>	<u>0</u>	<u>0</u>
NET SURPLUS (DEFICIT)	(434,914)	(70,233)	(629,839)	6	0
BEGINNING BALANCE	1,396,727	961,813	891,580	261,741	261,747
ENDING BALANCE	961,813	891,580	261,741	261,747	261,747

(1) Measure H (2004) and Measure H (2008).

(2) Includes district restatement of 160,769.87 to beginning balance of 2011-12

(3) Includes audit adjustment of (\$5,580,270) to the beginning balance of 2012-13

CAPITAL FACILITIES FUND NO. 25.0
DEVELOPER FEES

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Budget
INCOME					
Developer Fees	44,656	399,385	216,730	20,000	20,000
Interest	3,591	5,071	5,304	1,595	0
	<u>48,247</u>	<u>404,456</u>	<u>222,034</u>	<u>21,595</u>	<u>20,000</u>
EXPENDITURES					
Supplies	0	0	123,800	318,324	20,000
Other Operating Expenses	0	37,113	0	0	0
Capital Outlay	0	0	706,306	45,500	0
Indirect Cost (1)	0	0	0	0	0
	<u>0</u>	<u>37,113</u>	<u>830,106</u>	<u>363,824</u>	<u>20,000</u>
NET SURPLUS (DEFICIT)	48,247	367,343	(608,072)	(342,229)	0
BEGINNING BALANCE	536,306	584,553	951,896	343,824	1,595
ENDING BALANCE	584,553	951,896	343,824	1,595	1,595

(1) Indirect cost rate is limited to 3.0% of the fees collected during the period.

COUNTY SCHOOL FACILITIES FUND NO. 35.0

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Budget
INCOME					
State	0		0	0	0
Interest	11,453	11,463	12,371	30	30
	<u>11,453</u>	<u>11,463</u>	<u>12,371</u>	<u>30</u>	<u>30</u>
EXPENDITURES					
Capital Outlay	0	0	1,709,286	0	0
Transfer Out	181,804		0	0	0
	<u>181,804</u>	<u>0</u>	<u>1,709,286</u>	<u>0</u>	<u>0</u>
NET SURPLUS (DEFICIT)	(170,351)	11,463	(1,696,915)	30	30
BEGINNING BALANCE	1,863,203	1,692,852	1,704,314	7,400	7,430
ENDING BALANCE	1,692,852	1,704,314	7,400	7,430	7,460

SPECIAL RESERVE - FOR CAPITAL OUTLAY FUND No. 40.0

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Budget
INCOME					
Interest	0	0	1,065	1,239	1,239
Interfund Transfer	0	0	1,709,286	347,150	0
	0	0	1,710,351	348,389	1,239
EXPENDITURES					
Capital Outlay	0	0	1,327,946	729,555	0
Transfer to General Fund (Interest Earnings)	0	0	0	0	0
	0	0	1,327,946	729,555	0
NET SURPLUS (DEFICIT)	0	0	382,405	(381,166)	1,239
BEGINNING BALANCE	0	0	0	382,405	1,239
ENDING BALANCE	0	0	382,405	1,239	2,478

FOUNDATION PERMANENT FUND 57.0

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Budget
INCOME					
Local Income	0	0	0	0	0
Interest	1,071	1,140	1,329	1,000	1,000
	<u>1,071</u>	<u>1,140</u>	<u>1,329</u>	<u>1,000</u>	<u>1,000</u>
EXPENDITURES					
Books and Supplies	1,172	927	818	1,000	1,000
	<u>1,172</u>	<u>927</u>	<u>818</u>	<u>1,000</u>	<u>1,000</u>
NET SURPLUS (DEFICIT)	(101)	212	511	0	0
BEGINNING BALANCE	168,545	168,445	168,657	169,168	169,168
ENDING BALANCE	168,445	168,657	169,168	169,168	169,168

CAFETERIA ENTERPRISE FUND 61.0

	2013-14 Actual	2014-15 Actual	2015-16 Actual ⁽¹⁾	2016-17 Projected	2017-18 Budget
INCOME					
Local Income	0	0	19,237	18,000	18,000
Interest	0	0	18	30	30
Transfer In (Loan from GF)	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>19,254</u>	<u>18,030</u>	<u>18,030</u>
EXPENDITURES					
Classified Salaries	0	0	3,160	3,200	0
Fringe Benefits	0	0	688	707	0
Food	0	0	0	0	0
Supplies	0	0	9,198	12,000	12,000
Other Expenses	0	0	492	515	515
Capital Outlay	0	0	0	0	0
Indirect Costs	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>13,538</u>	<u>16,422</u>	<u>12,515</u>
NET SURPLUS (DEFICIT)	0	0	5,716	1,608	5,515
BEGINNING BALANCE	0	0	0	5,716	7,324
ENDING BALANCE	0	0	5,716	7,324	12,839

⁽¹⁾Fund 61.0 was established by resolution on 6/17/2015.

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: 14120 S. Hawthorne Blvd. 90250

Date: June 08, 2017

Place: 14120 S. Hawthorne Blvd. 90250

Date: June 14, 2017

Time: 06:00 PM

Adoption Date: June 21, 2017

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Jose Moreno

Telephone: (310)263-3908

Title: Director of Fiscal Services

E-mail: jmoreno@hawthorne.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		If yes, are they lifetime benefits?		X
		If yes, do benefits continue beyond age 65?		X
		If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		Certificated? (Section S8A, Line 1)		X
		- Classified? (Section S8B, Line 1) - Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 21, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	76,718,606.00	0.00	76,718,606.00	78,363,945.00	0.00	78,363,945.00	2.1%
2) Federal Revenue		8100-8299	8,706.00	6,753,043.23	6,761,749.23	8,706.00	5,509,532.00	5,518,238.00	-18.4%
3) Other State Revenue		8300-8599	3,067,759.00	8,348,751.86	11,416,510.86	1,394,267.00	7,881,957.00	9,276,224.00	-18.7%
4) Other Local Revenue		8600-8799	2,048,428.00	137,309.09	2,185,737.09	1,551,149.00	0.00	1,551,149.00	-29.0%
5) TOTAL, REVENUES			81,843,499.00	15,239,104.18	97,082,603.18	81,318,067.00	13,391,489.00	94,709,556.00	-2.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	34,285,577.26	7,618,937.08	41,904,514.34	34,401,454.00	6,978,615.00	41,380,069.00	-1.3%
2) Classified Salaries		2000-2999	9,604,934.32	2,809,577.42	12,414,511.74	9,922,305.00	2,341,806.00	12,264,111.00	-1.2%
3) Employee Benefits		3000-3999	17,446,814.33	7,082,243.12	24,529,057.45	18,684,222.00	7,050,073.00	25,734,295.00	4.9%
4) Books and Supplies		4000-4999	4,228,586.41	1,924,493.65	6,153,080.06	1,952,856.00	1,438,475.00	3,391,331.00	-44.9%
5) Services and Other Operating Expenditures		5000-5999	6,107,379.39	3,988,395.70	10,095,775.09	5,865,083.00	3,356,397.00	9,221,480.00	-8.7%
6) Capital Outlay		6000-6999	653,569.03	1,553,371.00	2,206,940.03	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	346,119.00	4,481,085.00	4,827,204.00	346,119.00	4,981,105.00	5,327,224.00	10.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(667,122.00)	194,380.00	(472,742.00)	(507,564.00)	118,749.00	(388,815.00)	-17.8%
9) TOTAL, EXPENDITURES			72,005,857.74	29,652,482.97	101,658,340.71	70,664,475.00	26,265,220.00	96,929,695.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			9,837,641.26	(14,413,378.79)	(4,575,737.53)	10,653,592.00	(12,873,731.00)	(2,220,139.00)	-51.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,015,387.00	0.00	3,015,387.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	347,150.00	723,300.00	1,070,450.00	0.00	319,938.00	319,938.00	-70.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,591,392.63)	12,591,392.63	0.00	(12,853,669.00)	12,853,669.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,923,155.63)	11,868,092.63	1,944,937.00	(12,853,669.00)	12,533,731.00	(319,938.00)	-116.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(85,514.37)	(2,545,286.16)	(2,630,800.53)	(2,200,077.00)	(340,000.00)	(2,540,077.00)	-3.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,572,178.22	2,885,286.16	9,457,464.38	6,486,663.85	340,000.00	6,826,663.85	-27.8%
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)			6,572,178.22	2,885,286.16	9,457,464.38	6,486,663.85	340,000.00	6,826,663.85	-27.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,572,178.22	2,885,286.16	9,457,464.38	6,486,663.85	340,000.00	6,826,663.85	-27.8%
2) Ending Balance, June 30 (E + F1e)			6,486,663.85	340,000.00	6,826,663.85	4,286,586.85	0.00	4,286,586.85	-37.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Stores		9712	75,250.00	0.00	75,250.00	75,250.00	0.00	75,250.00	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	340,000.00	340,000.00	0.00	0.00	0.00	-100.0%
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	3,323,031.98	0.00	3,323,031.98	1,287,847.86	0.00	1,287,847.86	-61.2%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,082,381.87	0.00	3,082,381.87	2,917,488.99	0.00	2,917,488.99	-5.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
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				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	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				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	57,983,028.00	0.00	57,983,028.00	59,411,539.00	0.00	59,411,539.00	2.5%
Education Protection Account State Aid - Current Year		8012	9,957,787.00	0.00	9,957,787.00	10,182,342.00	0.00	10,182,342.00	2.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	32,835.00	0.00	32,835.00	32,835.00	0.00	32,835.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	10,112.00	0.00	10,112.00	10,112.00	0.00	10,112.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,899,532.00	0.00	4,899,532.00	4,899,532.00	0.00	4,899,532.00	0.0%
Unsecured Roll Taxes		8042	187,068.00	0.00	187,068.00	187,068.00	0.00	187,068.00	0.0%
Prior Years' Taxes		8043	65,270.00	0.00	65,270.00	65,270.00	0.00	65,270.00	0.0%
Supplemental Taxes		8044	411,543.00	0.00	411,543.00	411,543.00	0.00	411,543.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,689,408.00	0.00	3,689,408.00	3,689,408.00	0.00	3,689,408.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	73,604.00	0.00	73,604.00	73,604.00	0.00	73,604.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	16,183.00	0.00	16,183.00	16,183.00	0.00	16,183.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			77,326,370.00	0.00	77,326,370.00	78,979,436.00	0.00	78,979,436.00	2.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(607,764.00)	0.00	(607,764.00)	(615,491.00)	0.00	(615,491.00)	1.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			76,718,606.00	0.00	76,718,606.00	78,363,945.00	0.00	78,363,945.00	2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	997,896.00	997,896.00	0.00	1,013,463.00	1,013,463.00	1.6%
Special Education Discretionary Grants		8182	0.00	457,399.00	457,399.00	0.00	464,535.00	464,535.00	1.6%
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		3,789,811.42	3,789,811.42		3,129,482.00	3,129,482.00	-17.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		748,112.75	748,112.75		415,457.00	415,457.00	-44.5%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		424,702.78	424,702.78		279,549.00	279,549.00	-34.2%
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	3199, 4036-4126, 5510	8290		119.28	119.28		119.00	119.00	-0.2%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,706.00	335,002.00	343,708.00	8,706.00	206,927.00	215,633.00	-37.3%
TOTAL, FEDERAL REVENUE			8,706.00	6,753,043.23	6,761,749.23	8,706.00	5,509,532.00	5,518,238.00	-18.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		2,766,491.00	2,766,491.00		2,809,648.00	2,809,648.00	1.6%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,895,167.00	0.00	1,895,167.00	221,675.00	0.00	221,675.00	-88.3%
Lottery - Unrestricted and Instructional Materials		8560	1,172,592.00	366,435.00	1,539,027.00	1,172,592.00	366,435.00	1,539,027.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,388,394.86	1,388,394.86		1,388,395.00	1,388,395.00	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		509,952.00	509,952.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	3,317,479.00	3,317,479.00	0.00	3,317,479.00	3,317,479.00	0.0%
TOTAL, OTHER STATE REVENUE			3,067,759.00	8,348,751.86	11,416,510.86	1,394,267.00	7,881,957.00	9,276,224.00	-18.7%

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,540,597.00	0.00	1,540,597.00	1,540,597.00	0.00	1,540,597.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	167,739.00	0.00	167,739.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	9,600.00	0.00	9,600.00	9,600.00	0.00	9,600.00	0.0%
Interest		8660	127,276.00	0.00	127,276.00	952.00	0.00	952.00	-99.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	203,216.00	137,309.09	340,525.09	0.00	0.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,048,428.00	137,309.09	2,185,737.09	1,551,149.00	0.00	1,551,149.00	-29.0%
TOTAL, REVENUES			81,843,499.00	15,239,104.18	97,082,603.18	81,318,067.00	13,391,489.00	94,709,556.00	-2.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	29,584,820.26	6,463,929.97	36,048,750.23	29,650,660.00	5,820,829.00	35,471,489.00	-1.6%
Certificated Pupil Support Salaries		1200	972,234.00	789,880.00	1,762,114.00	987,011.00	794,644.00	1,781,655.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,728,523.00	365,127.11	4,093,650.11	3,763,783.00	363,142.00	4,126,925.00	0.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			34,285,577.26	7,618,937.08	41,904,514.34	34,401,454.00	6,978,615.00	41,380,069.00	-1.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	185,990.32	1,828,791.66	2,014,781.98	134,025.00	1,418,712.00	1,552,737.00	-22.9%
Classified Support Salaries		2200	3,866,868.00	564,424.00	4,431,292.00	3,994,839.00	547,829.00	4,542,668.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	737,816.00	171,909.39	909,725.39	755,904.00	143,764.00	899,668.00	-1.1%
Clerical, Technical and Office Salaries		2400	4,210,007.00	244,452.37	4,454,459.37	4,280,755.00	231,501.00	4,512,256.00	1.3%
Other Classified Salaries		2900	604,253.00	0.00	604,253.00	756,782.00	0.00	756,782.00	25.2%
TOTAL, CLASSIFIED SALARIES			9,604,934.32	2,809,577.42	12,414,511.74	9,922,305.00	2,341,806.00	12,264,111.00	-1.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,297,404.57	4,054,160.33	8,351,564.90	4,979,166.00	4,087,962.00	9,067,128.00	8.6%
PERS		3201-3202	1,182,310.03	398,568.03	1,580,878.06	1,380,222.00	341,018.00	1,721,240.00	8.9%
OASDI/Medicare/Alternative		3301-3302	1,221,606.75	331,636.68	1,553,243.43	1,237,807.00	279,254.00	1,517,061.00	-2.3%
Health and Welfare Benefits		3401-3402	9,372,229.37	2,064,029.71	11,436,259.08	9,746,447.00	2,148,323.00	11,894,770.00	4.0%
Unemployment Insurance		3501-3502	22,108.12	6,170.80	28,278.92	22,909.00	4,754.00	27,663.00	-2.2%
Workers' Compensation		3601-3602	946,937.49	227,677.57	1,174,615.06	913,453.00	188,762.00	1,102,215.00	-6.2%
OPEB, Allocated		3701-3702	400,200.00	0.00	400,200.00	400,200.00	0.00	400,200.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,018.00	0.00	4,018.00	4,018.00	0.00	4,018.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,446,814.33	7,082,243.12	24,529,057.45	18,684,222.00	7,050,073.00	25,734,295.00	4.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,751,162.21	463,853.56	2,215,015.77	405,648.00	366,435.00	772,083.00	-65.1%
Books and Other Reference Materials		4200	66,655.21	43,282.00	109,937.21	25,078.00	43,156.00	68,234.00	-37.9%
Materials and Supplies		4300	1,867,491.16	1,139,928.26	3,007,419.42	1,276,163.00	857,598.00	2,133,761.00	-29.1%
Noncapitalized Equipment		4400	543,277.83	277,429.83	820,707.66	245,967.00	171,286.00	417,253.00	-49.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,228,586.41	1,924,493.65	6,153,080.06	1,952,856.00	1,438,475.00	3,391,331.00	-44.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,171,947.86	1,171,947.86	0.00	1,171,948.00	1,171,948.00	0.0%
Travel and Conferences		5200	114,307.00	125,967.45	240,274.45	105,632.00	70,311.00	175,943.00	-26.8%
Dues and Memberships		5300	69,294.00	16,699.00	85,993.00	69,199.00	14,954.00	84,153.00	-2.1%
Insurance		5400 - 5450	407,268.00	0.00	407,268.00	407,036.00	0.00	407,036.00	-0.1%
Operations and Housekeeping Services		5500	1,547,623.00	0.00	1,547,623.00	1,595,754.00	0.00	1,595,754.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,107,626.76	554,851.22	1,662,477.98	1,085,275.00	637,744.00	1,723,019.00	3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,471,741.63	2,067,120.24	4,538,861.87	2,127,734.00	1,408,073.00	3,535,807.00	-22.1%
Communications		5900	389,519.00	51,809.93	441,328.93	474,453.00	53,367.00	527,820.00	19.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,107,379.39	3,988,395.70	10,095,775.09	5,865,083.00	3,356,397.00	9,221,480.00	-8.7%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	586,657.74	1,455,258.00	2,041,915.74	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	66,911.29	31,544.00	98,455.29	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	66,569.00	66,569.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			653,569.03	1,553,371.00	2,206,940.03	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	126,813.00	126,813.00	0.00	126,813.00	126,813.00	0.0%
Payments to County Offices		7142	0.00	4,354,272.00	4,354,272.00	0.00	4,854,292.00	4,854,292.00	11.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	166,119.00	0.00	166,119.00	166,119.00	0.00	166,119.00	0.0%
Other Debt Service - Principal		7439	180,000.00	0.00	180,000.00	180,000.00	0.00	180,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			346,119.00	4,481,085.00	4,827,204.00	346,119.00	4,981,105.00	5,327,224.00	10.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(194,380.00)	194,380.00	0.00	(118,749.00)	118,749.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(472,742.00)	0.00	(472,742.00)	(388,815.00)	0.00	(388,815.00)	-17.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(667,122.00)	194,380.00	(472,742.00)	(507,564.00)	118,749.00	(388,815.00)	-17.8%
TOTAL, EXPENDITURES									
			72,005,857.74	29,652,482.97	101,658,340.71	70,664,475.00	26,265,220.00	96,929,695.00	-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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	3,015,387.00	0.00	3,015,387.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,015,387.00	0.00	3,015,387.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	347,150.00	723,300.00	1,070,450.00	0.00	319,938.00	319,938.00	-70.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			347,150.00	723,300.00	1,070,450.00	0.00	319,938.00	319,938.00	-70.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(12,591,392.63)	12,591,392.63	0.00	(12,853,669.00)	12,853,669.00	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			(12,591,392.63)	12,591,392.63	0.00	(12,853,669.00)	12,853,669.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(9,923,155.63)	11,868,092.63	1,944,937.00	(12,853,669.00)	12,533,731.00	(319,938.00)	-116.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	76,718,606.00	0.00	76,718,606.00	78,363,945.00	0.00	78,363,945.00	2.1%
2) Federal Revenue		8100-8299	8,706.00	6,753,043.23	6,761,749.23	8,706.00	5,509,532.00	5,518,238.00	-18.4%
3) Other State Revenue		8300-8599	3,067,759.00	8,348,751.86	11,416,510.86	1,394,267.00	7,881,957.00	9,276,224.00	-18.7%
4) Other Local Revenue		8600-8799	2,048,428.00	137,309.09	2,185,737.09	1,551,149.00	0.00	1,551,149.00	-29.0%
5) TOTAL, REVENUES			81,843,499.00	15,239,104.18	97,082,603.18	81,318,067.00	13,391,489.00	94,709,556.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	46,057,178.84	16,880,541.31	62,937,720.15	44,225,415.00	14,707,177.00	58,932,592.00	-6.4%
2) Instruction - Related Services	2000-2999		8,482,717.64	1,132,947.44	9,615,665.08	8,866,047.00	1,114,479.00	9,980,526.00	3.8%
3) Pupil Services	3000-3999		3,985,642.06	2,277,445.00	6,263,087.06	3,936,962.00	2,164,544.00	6,101,506.00	-2.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	1,171,947.86	1,171,947.86	0.00	1,171,948.00	1,171,948.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,853,020.92	250,907.00	4,103,927.92	4,341,651.00	158,747.00	4,500,398.00	9.7%
8) Plant Services	8000-8999		9,281,179.28	3,457,609.36	12,738,788.64	8,948,281.00	1,967,220.00	10,915,501.00	-14.3%
9) Other Outgo	9000-9999		346,119.00	4,481,085.00	4,827,204.00	346,119.00	4,981,105.00	5,327,224.00	10.4%
10) TOTAL, EXPENDITURES			72,005,857.74	29,652,482.97	101,658,340.71	70,664,475.00	26,265,220.00	96,929,695.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,837,641.26	(14,413,378.79)	(4,575,737.53)	10,653,592.00	(12,873,731.00)	(2,220,139.00)	-51.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	3,015,387.00	0.00	3,015,387.00	0.00	0.00	0.00	-100.0%
a) Transfers In									
b) Transfers Out		7600-7629	347,150.00	723,300.00	1,070,450.00	0.00	319,938.00	319,938.00	-70.1%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,591,392.63)	12,591,392.63	0.00	(12,853,669.00)	12,853,669.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,923,155.63)	11,868,092.63	1,944,937.00	(12,853,669.00)	12,533,731.00	(319,938.00)	-116.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(85,514.37)	(2,545,286.16)	(2,630,800.53)	(2,200,077.00)	(340,000.00)	(2,540,077.00)	-3.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,572,178.22	2,885,286.16	9,457,464.38	6,486,663.85	340,000.00	6,826,663.85	-27.8%
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)			6,572,178.22	2,885,286.16	9,457,464.38	6,486,663.85	340,000.00	6,826,663.85	-27.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,572,178.22	2,885,286.16	9,457,464.38	6,486,663.85	340,000.00	6,826,663.85	-27.8%
2) Ending Balance, June 30 (E + F1e)			6,486,663.85	340,000.00	6,826,663.85	4,286,586.85	0.00	4,286,586.85	-37.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Stores		9712	75,250.00	0.00	75,250.00	75,250.00	0.00	75,250.00	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	340,000.00	340,000.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,323,031.98	0.00	3,323,031.98	1,287,847.86	0.00	1,287,847.86	-61.2%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,082,381.87	0.00	3,082,381.87	2,917,488.99	0.00	2,917,488.99	-5.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6264	Educator Effectiveness (15-16)	340,000.00	0.00
Total, Restricted Balance		340,000.00	0.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	78,363,945.00	4.12%	81,590,705.00	2.89%	83,946,149.00
2. Federal Revenues	8100-8299	8,706.00	0.00%	8,706.00	0.00%	8,706.00
3. Other State Revenues	8300-8599	1,394,267.00	0.00%	1,394,267.00	0.00%	1,394,267.00
4. Other Local Revenues	8600-8799	1,551,149.00	0.00%	1,551,149.00	0.00%	1,551,149.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	(12,853,669.00)	1.10%	(12,994,721.26)	3.40%	(13,436,161.95)
6. Total (Sum lines A1 thru A5c)		68,464,398.00	4.51%	71,550,105.74	2.68%	73,464,109.05
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,401,454.00		32,815,654.31
b. Step & Column Adjustment				498,821.08		475,826.99
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,084,620.77)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,401,454.00	-4.61%	32,815,654.31	1.45%	33,291,481.30
2. Classified Salaries						
a. Base Salaries				9,922,305.00		9,942,957.92
b. Step & Column Adjustment				143,873.42		144,172.89
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(123,220.50)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,922,305.00	0.21%	9,942,957.92	1.45%	10,087,130.81
3. Employee Benefits	3000-3999	18,684,222.00	3.50%	19,338,913.59	7.79%	20,844,567.44
4. Books and Supplies	4000-4999	1,952,856.00	-8.45%	1,787,855.76	0.00%	1,787,855.76
5. Services and Other Operating Expenditures	5000-5999	5,865,083.00	0.00%	5,865,083.00	3.41%	6,065,083.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	346,119.00	0.00%	346,119.00	0.00%	346,119.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(507,564.00)	0.00%	(507,564.00)	0.00%	(507,564.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		70,664,475.00	-1.52%	69,589,019.58	3.34%	71,914,673.31
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,200,077.00)		1,961,086.16		1,549,435.74
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,486,663.85		4,286,586.85		6,247,673.01
2. Ending Fund Balance (Sum lines C and D1)		4,286,586.85		6,247,673.01		7,797,108.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	81,250.00		81,250.00		81,250.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,287,847.86		3,287,166.11		4,753,589.02
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,917,488.99		2,879,256.90		2,962,269.73
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,286,586.85		6,247,673.01		7,797,108.75

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,917,488.99		2,879,256.90		2,962,269.73
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,917,488.99		2,879,256.90		2,962,269.73
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The amounts entered for expenditure adjustments are explained in our expenditure assumptions and are tied to a planned reduction in human capital for the year 2018-19.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	5,509,532.00	0.00%	5,509,532.28	0.00%	5,509,532.28
3. Other State Revenues	8300-8599	7,881,957.00	0.00%	7,881,956.86	0.00%	7,881,956.86
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	12,853,669.00	1.10%	12,994,721.26	3.40%	13,436,161.95
6. Total (Sum lines A1 thru A5c)		26,245,158.00	0.54%	26,386,210.40	1.67%	26,827,651.09
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,978,615.00		6,291,375.92
b. Step & Column Adjustment				101,189.92		91,224.95
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(788,429.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,978,615.00	-9.85%	6,291,375.92	1.45%	6,382,600.87
2. Classified Salaries						
a. Base Salaries				2,341,806.00		2,375,762.19
b. Step & Column Adjustment				33,956.19		34,448.55
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,341,806.00	1.45%	2,375,762.19	1.45%	2,410,210.74
3. Employee Benefits	3000-3999	7,050,073.00	0.92%	7,115,250.15	4.44%	7,431,017.34
4. Books and Supplies	4000-4999	1,438,475.00	-7.01%	1,337,633.28	0.00%	1,337,633.28
5. Services and Other Operating Expenditures	5000-5999	3,356,397.00	-0.30%	3,346,396.86	0.00%	3,346,396.86
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,981,105.00	10.04%	5,481,105.00	0.00%	5,481,105.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	118,749.00	0.00%	118,749.00	0.00%	118,749.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	319,938.00	0.00%	319,938.00	0.00%	319,938.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,585,158.00	-0.75%	26,386,210.40	1.67%	26,827,651.09
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(340,000.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		340,000.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

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

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	78,363,945.00	4.12%	81,590,705.00	2.89%	83,946,149.00
2. Federal Revenues	8100-8299	5,518,238.00	0.00%	5,518,238.28	0.00%	5,518,238.28
3. Other State Revenues	8300-8599	9,276,224.00	0.00%	9,276,223.86	0.00%	9,276,223.86
4. Other Local Revenues	8600-8799	1,551,149.00	0.00%	1,551,149.00	0.00%	1,551,149.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		94,709,556.00	3.41%	97,936,316.14	2.41%	100,291,760.14
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,380,069.00		39,107,030.23
b. Step & Column Adjustment				600,011.00		567,051.94
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,873,049.77)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,380,069.00	-5.49%	39,107,030.23	1.45%	39,674,082.17
2. Classified Salaries						
a. Base Salaries				12,264,111.00		12,318,720.11
b. Step & Column Adjustment				177,829.61		178,621.44
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(123,220.50)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,264,111.00	0.45%	12,318,720.11	1.45%	12,497,341.55
3. Employee Benefits	3000-3999	25,734,295.00	2.80%	26,454,163.74	6.89%	28,275,584.78
4. Books and Supplies	4000-4999	3,391,331.00	-7.84%	3,125,489.04	0.00%	3,125,489.04
5. Services and Other Operating Expenditures	5000-5999	9,221,480.00	-0.11%	9,211,479.86	2.17%	9,411,479.86
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,327,224.00	9.39%	5,827,224.00	0.00%	5,827,224.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(388,815.00)	0.00%	(388,815.00)	0.00%	(388,815.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	319,938.00	0.00%	319,938.00	0.00%	319,938.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		97,249,633.00	-1.31%	95,975,229.98	2.88%	98,742,324.40
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,540,077.00)		1,961,086.16		1,549,435.74
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,826,663.85		4,286,586.85		6,247,673.01
2. Ending Fund Balance (Sum lines C and D1)		4,286,586.85		6,247,673.01		7,797,108.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	81,250.00		81,250.00		81,250.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,287,847.86		3,287,166.11		4,753,589.02
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,917,488.99		2,879,256.90		2,962,269.73
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,286,586.85		6,247,673.01		7,797,108.75

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,917,488.99		2,879,256.90		2,962,269.73
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,917,488.99		2,879,256.90		2,962,269.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		7,692.03		7,692.03		7,692.03
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		97,249,633.00		95,975,229.98		98,742,324.40
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		97,249,633.00		95,975,229.98		98,742,324.40
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,917,488.99		2,879,256.90		2,962,269.73
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,917,488.99		2,879,256.90		2,962,269.73
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	8,103	8,029		
Charter School				
Total ADA	8,103	8,029	0.9%	Met
Second Prior Year (2015-16)				
District Regular	7,962	7,880		
Charter School				
Total ADA	7,962	7,880	1.0%	Met
First Prior Year (2016-17)				
District Regular	7,841	7,798		
Charter School		0		
Total ADA	7,841	7,798	0.5%	Met
Budget Year (2017-18)				
District Regular	7,692			
Charter School	0			
Total ADA	7,692			

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	8,244	8,244		
Charter School				
Total Enrollment	8,244	8,244	0.0%	Met
Second Prior Year (2015-16)				
District Regular	8,122	8,122		
Charter School				
Total Enrollment	8,122	8,122	0.0%	Met
First Prior Year (2016-17)				
District Regular	8,168	8,005		
Charter School				
Total Enrollment	8,168	8,005	2.0%	Not Met
Budget Year (2017-18)				
District Regular	8,005			
Charter School				
Total Enrollment	8,005			

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)

Estimated enrollment was based on a study conducted to quantify the impact of three large scale developments opening during the 2016-17 school year. Based on their recommendations we projected a slight increase in enrollment. Two of the developments were completed but the enrollment never materialized, the third still in the final stages of completion. For FY 17-18 we have decided to take those developments out of the equation and we are projecting flat enrollment based on a 15 year trend calculation.

- 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	7,885	8,244	
Charter School		0	
Total ADA/Enrollment	7,885	8,244	95.6%
Second Prior Year (2015-16)			
District Regular	7,791	8,122	
Charter School			
Total ADA/Enrollment	7,791	8,122	95.9%
First Prior Year (2016-17)			
District Regular	7,692	8,005	
Charter School	0		
Total ADA/Enrollment	7,692	8,005	96.1%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	7,692	8,005		
Charter School	0			
Total ADA/Enrollment	7,692	8,005	96.1%	Met
1st Subsequent Year (2018-19)				
District Regular	7,692	8,005		
Charter School				
Total ADA/Enrollment	7,692	8,005	96.1%	Met
2nd Subsequent Year (2019-20)				
District Regular	7,692	8,005		
Charter School				
Total ADA/Enrollment	7,692	8,005	96.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)	
LCFF Target (Reference Only)		81,361,167.00	82,875,004.00	84,794,955.00	
		Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	7,887.62	7,781.73	7,781.73	7,781.73
b.	Prior Year ADA (Funded)		7,887.62	7,781.73	7,781.73
c.	Difference (Step 1a minus Step 1b)		(105.89)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-1.34%	0.00%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		76,943,161.00	78,363,945.00	81,590,705.00
b1.	COLA percentage (if district is at target)	Not Applicable			
b2.	COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c.	Gap Funding (if district is not at target)		2,352,095.00	3,226,760.00	2,355,443.00
d.	Economic Recovery Target Funding (current year increment)		0.00	0.00	0.00
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		2,352,095.00	3,226,760.00	2,355,443.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		3.06%	4.12%	2.89%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			1.72%	4.12%	2.89%
LCFF Revenue Standard (Step 3, plus/minus 1%):		.72% to 2.72%	3.12% to 5.12%	1.89% to 3.89%	

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)	9,385,555.00	9,385,555.00	9,385,555.00	9,385,555.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	77,326,370.00	78,979,436.00	82,206,196.00	84,561,640.00
District's Projected Change in LCFF Revenue:		2.14%	4.09%	2.87%
LCFF Revenue Standard:		.72% to 2.72%	3.12% to 5.12%	1.89% to 3.89%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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)	54,143,489.08	60,851,842.45	89.0%
Second Prior Year (2015-16)	60,169,071.39	70,137,454.37	85.8%
First Prior Year (2016-17)	61,337,325.91	72,005,857.74	85.2%
	Historical Average Ratio:		86.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	3.0%	3.0%	3.0%
	83.7% to 89.7%	83.7% to 89.7%	83.7% to 89.7%

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)	63,007,981.00	70,664,475.00	89.2%	Met
1st Subsequent Year (2018-19)	62,097,525.82	69,589,019.58	89.2%	Met
2nd Subsequent Year (2019-20)	64,223,179.55	71,914,673.31	89.3%	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):	1.72%	4.12%	2.89%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.28% to 11.72%	-5.88% to 14.12%	-7.11% to 12.89%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.28% to 6.72%	-.88% to 9.12%	-2.11% to 7.89%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	6,761,749.23		
Budget Year (2017-18)	5,518,238.00	-18.39%	Yes
1st Subsequent Year (2018-19)	5,518,238.28	0.00%	No
2nd Subsequent Year (2019-20)	5,518,238.28	0.00%	No

Explanation:
(required if Yes)

Fiscal year 2016-17 revenue includes carryover amounts in the budget as Federal Revenue is deferred revenue and must budgeted to be spent. The revenue reflected in the budget for 2017-18 is the estimated revenue for that year and it does not include carryover.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	11,416,510.86		
Budget Year (2017-18)	9,276,224.00	-18.75%	Yes
1st Subsequent Year (2018-19)	9,276,223.86	0.00%	No
2nd Subsequent Year (2019-20)	9,276,223.86	0.00%	No

Explanation:
(required if Yes)

The 2016-17 budget includes a one time governor's mandate signifying unreimbursed mandated cost owed, of about \$237 per ADA totaling \$1.8 million. This year 2017-18 the governor's May Revised estimates included one time money to repay unreimbursed mandated cost owed, but because it was payable until May of 2019, LACOE recommended not to include that revenue as it was speculative at best.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	2,185,737.09		
Budget Year (2017-18)	1,551,149.00	-29.03%	Yes
1st Subsequent Year (2018-19)	1,551,149.00	0.00%	No
2nd Subsequent Year (2019-20)	1,551,149.00	0.00%	No

Explanation:
(required if Yes)

We only budget local revenue as received and therefore we have removed fiscal year 2016-17 one time revenues from the local revenue estimates for 2017-18 and beyond.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	6,153,080.06		
Budget Year (2017-18)	3,391,331.00	-44.88%	Yes
1st Subsequent Year (2018-19)	3,125,489.04	-7.84%	Yes
2nd Subsequent Year (2019-20)	3,125,489.04	0.00%	No

Explanation:
(required if Yes)

The first prior year (2016-17) includes carryover amounts to be spent in that budget year. The budget years 2017-18, 2018-19 and 2019-20 do not include carryover.

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

First Prior Year (2016-17)	10,095,775.09		
Budget Year (2017-18)	9,221,480.00	-8.66%	Yes
1st Subsequent Year (2018-19)	9,211,479.86	-0.11%	No
2nd Subsequent Year (2019-20)	9,411,479.86	2.17%	No

Explanation:
(required if Yes)

The first prior year (2016-17) includes carryover amounts to be spent in that budget year. The budget years 2017-18, 2018-19 and 2019-20 do not include carryover.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2016-17)	20,363,997.18		
Budget Year (2017-18)	16,345,611.00	-19.73%	Not Met
1st Subsequent Year (2018-19)	16,345,611.14	0.00%	Met
2nd Subsequent Year (2019-20)	16,345,611.14	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	16,248,855.15		
Budget Year (2017-18)	12,612,811.00	-22.38%	Not Met
1st Subsequent Year (2018-19)	12,336,968.90	-2.19%	Met
2nd Subsequent Year (2019-20)	12,536,968.90	1.62%	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)	Fiscal year 2016-17 revenue includes carryover amounts in the budget as Federal Revenue is deferred revenue and must budgeted to be spent. The revenue reflected in the budget for 2017-18 is the estimated revenue for that year and it does not include carryover.
Explanation: Other State Revenue (linked from 6B if NOT met)	The 2016-17 budget includes a one time governor's mandate signifying unreimbursed mandated cost owed, of about \$237 per ADA totaling \$1.8 million. This year 2017-18 the governor's May Revised estimates included one time money to repay unreimbursed mandated cost owed, but because it was payable until May of 2019, LACOE recommended not to include that revenue as it was speculative at best.
Explanation: Other Local Revenue (linked from 6B if NOT met)	We only budget local revenue as received and therefore we have removed fiscal year 2016-17 one time revenues from the local revenue estimates for 2017-18 and beyond.

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

Explanation: Books and Supplies (linked from 6B if NOT met)	The first prior year (2016-17) includes carryover amounts to be spent in that budget year. The budget years 2017-18, 2018-19 and 2019-20 do not include carryover.
Explanation: Services and Other Exps (linked from 6B if NOT met)	The first prior year (2016-17) includes carryover amounts to be spent in that budget year. The budget years 2017-18, 2018-19 and 2019-20 do not include carryover.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

97,249,633.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
97,249,633.00	2,917,488.99	2,268,357.00	2,268,357.00

- d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
1,944,992.66	2,268,357.00

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account

Status

- e. OMMA/RMA Contribution

2,268,357.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,405,864.00	2,907,923.49	3,082,381.87
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	2,405,864.00	2,907,923.49	3,082,381.87
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	80,316,366.68	96,930,782.88	102,728,790.71
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)	80,316,366.68	96,930,782.88	102,728,790.71
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	(3,585,422.13)	60,927,616.65	5.9%	Not Met
Second Prior Year (2015-16)	(1,943,086.70)	74,846,740.24	2.6%	Not Met
First Prior Year (2016-17)	(85,514.37)	72,353,007.74	0.1%	Met
Budget Year (2017-18) (Information only)	(2,200,077.00)	70,664,475.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

During fiscal years 2014-15 and 2015-16, the district planned to spend down from fund balance to complete the much needed roofing and carpentering replacement project at most of its facilities, as well as planned upgrades to its wifi network to support testing in classrooms.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2014-15)	8,853,910.00	12,100,687.05	N/A		Met
Second Prior Year (2015-16)	7,858,628.00	8,515,264.92	N/A		Met
First Prior Year (2016-17)	3,642,272.00	6,572,178.22	N/A		Met
Budget Year (2017-18) (Information only)	6,486,663.85				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	7,692	7,692	7,692
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
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)	97,249,633.00	95,975,229.98	98,742,324.40
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)	97,249,633.00	95,975,229.98	98,742,324.40
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,917,488.99	2,879,256.90	2,962,269.73
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,917,488.99	2,879,256.90	2,962,269.73

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,917,488.99	2,879,256.90	2,962,269.73
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
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)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,917,488.99	2,879,256.90	2,962,269.73
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	2,917,488.99	2,879,256.90	2,962,269.73
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 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)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(12,591,392.63)			
Budget Year (2017-18)	(12,853,669.00)	262,276.37	2.1%	Met
1st Subsequent Year (2018-19)	(12,994,721.26)	141,052.26	1.1%	Met
2nd Subsequent Year (2019-20)	(13,436,161.95)	441,440.69	3.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	1,070,450.00			
Budget Year (2017-18)	319,938.00	(750,512.00)	-70.1%	Not Met
1st Subsequent Year (2018-19)	319,938.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	319,938.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

We are continuing to transfer \$319,938 annually to Fund 14.0 to reflect the prior Deferred Maintenance Funding the District received under Revenue Limit funding, for 2016-17 the district decided to also transfer the carryover amount from RRMA 2015-16 into fund 14 to fund planned deferred maintenance projects, \$403,362. There is also an authorized transfer during 2016-17 for \$347,150 to Fund 40 reflecting the final phase of a multiyear project to replace aging roofs in all of our facilities.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	21	General Fund/Bond Fund	General Fund/Bond Fund	66,196,601
General Obligation Bonds	16	Non-District	Non-District	3,515,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				69,711,601

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	278,622	346,119	346,119	346,119
General Obligation Bonds	4,275,683	3,610,000	3,610,000	3,610,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	4,554,305	3,956,119	3,956,119	3,956,119
Has total annual payment increased over prior year (2016-17)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

- 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?

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

17,398,693.00

17,398,693.00

Actuarial

Jul 01, 2017

5. OPEB Contributions

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

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
2,104,254.00	2,104,254.00	2,104,254.00
400,200.00	443,829.00	443,829.00
443,829.00	443,829.00	443,829.00
47	47	47

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

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

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

No

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	442.0	430.0	398.0	398.0

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.

No prior year unsettled negotiations. Negotiations for FY 2017-18 will not start until October of 2017.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

418,146

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
7,612,132	7,375,330	7,744,097
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
506,031	473,122	479,982
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	202.8	203.8	200.8	200.8

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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

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

No prior year unsettled negotiations. Negotiations for FY 2017-18 will not start until October of 2017.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

119,457

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
3,155,484	3,257,331	3,420,198
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
136,635	136,280	138,256
1.5%	1.5%	14.5%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	53.6	53.6	53.6	53.6

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

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

n/a

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)

Negotiations Not Settled

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

89,361

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,129,583	1,186,062	1,245,365
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
107,161	108,793	110,371
1.5%	1.5%	1.5%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 21, 2017

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

A2. Is the system of personnel position control independent from the payroll system?

No

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)

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?

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?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

Yes

A7. Is the district's financial system independent of the county office system?

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)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,692.03	7,692.03	7,797.92	7,692.03	7,692.03	7,692.03
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,692.03	7,692.03	7,797.92	7,692.03	7,692.03	7,692.03
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	89.70	89.70	89.70	89.70	89.70	89.70
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	89.70	89.70	89.70	89.70	89.70	89.70
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,781.73	7,781.73	7,887.62	7,781.73	7,781.73	7,781.73
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	556.97	556.97	556.97	556.97	556.97	556.97
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	556.97	556.97	556.97	556.97	556.97	556.97
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	556.97	556.97	556.97	556.97	556.97	556.97

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			13,384,962.86	10,235,547.12	11,329,420.22	11,760,000.01	10,261,480.33	8,773,108.54	12,949,244.12	8,302,642.89
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,318,109.00	3,318,109.00	8,276,854.00	5,558,719.00	5,144,842.00	8,322,841.00	5,130,513.00	5,467,419.00
Property Taxes	8020-8079		45,645.00	126,105.00	143,631.00	(2,047.00)	231,869.00	1,137,599.00	1,199,489.00	246,272.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	258.00	0.00
Federal Revenue	8100-8299		250,484.00	309,005.00	(514,788.00)	10,589.00	27,541.00	1,411,114.00	(83,546.00)	2,326.00
Other State Revenue	8300-8599		712,310.00	12,172.00	132,598.00	250,994.00	759,776.00	953,162.00	767,534.00	261,549.00
Other Local Revenue	8600-8799		40,133.00	65,389.00	(13,783.00)	136,986.00	23,227.00	514,982.00	245,781.00	68,752.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,366,681.00	3,830,780.00	8,024,512.00	5,955,241.00	6,187,255.00	12,339,698.00	7,260,029.00	6,046,318.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		357,688.03	3,534,513.19	3,648,176.95	3,440,815.49	3,422,467.34	3,409,912.80	3,405,707.66	3,364,048.00
Classified Salaries	2000-2999		109,365.24	918,887.62	1,041,553.42	1,048,347.83	1,079,732.64	1,008,958.72	956,520.78	1,049,764.77
Employee Benefits	3000-3999		256,782.82	1,860,501.09	1,911,437.84	1,888,127.36	1,925,712.81	1,915,974.90	1,913,395.79	1,926,387.79
Books and Supplies	4000-4999		23,579.00	303,332.00	126,073.00	167,699.00	397,005.00	42,542.00	110,775.00	96,550.00
Services	5000-5999		307,822.00	1,037,817.00	663,393.00	908,041.00	872,616.00	666,273.00	845,233.00	750,259.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		406.00	406.00	203,298.00	730.00	(21,907.00)	1,119,901.00	1,119,998.00	(880.00)
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,055,643.09	7,655,456.90	7,593,932.21	7,453,760.68	7,675,626.79	8,163,562.42	8,351,630.23	7,186,129.56
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		855,178.00	735,227.00						
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	855,178.00	735,227.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		7,315,631.65	2,926,677.00						
Due To Other Funds	9610									
Current Loans	9640			(7,110,000.00)					3,555,000.00	
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	7,315,631.65	(4,183,323.00)	0.00	0.00	0.00	3,555,000.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS			0.00	(6,460,453.65)	4,918,550.00	0.00	0.00	0.00	(3,555,000.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,149,415.74)	1,093,873.10	430,579.79	(1,498,519.68)	(1,488,371.79)	4,176,135.58	(4,646,601.23)	(1,139,811.56)
F. ENDING CASH (A + E)			10,235,547.12	11,329,420.22	11,760,000.01	10,261,480.33	8,773,108.54	12,949,244.12	8,302,642.89	7,162,831.33
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		7,162,831.33	6,956,211.01	5,125,263.01	6,427,535.43				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,132,656.00	5,223,247.00	5,286,590.00	6,413,982.00	0.00	0.00	69,593,881.00	69,593,881.00
Property Taxes	8020-8079	791,603.00	811,962.00	1,059,230.00	2,969,292.00	624,905.00	0.00	9,385,555.00	9,385,555.00
Miscellaneous Funds	8080-8099	38,580.00	0.00	7,249.00	(661,578.00)	0.00	0.00	(615,491.00)	(615,491.00)
Federal Revenue	8100-8299	371,537.00	78,053.00	1,009,008.00	2,046,898.00	600,017.00	0.00	5,518,238.00	5,518,238.00
Other State Revenue	8300-8599	531,313.00	179,884.00	799,560.00	808,804.00	0.00	3,106,568.00	9,276,224.00	9,276,224.00
Other Local Revenue	8600-8799	18,660.00	319,295.00	124,413.00	7,314.00	0.00	0.00	1,551,149.00	1,551,149.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		9,884,349.00	6,612,441.00	8,286,050.00	11,584,712.00	1,224,922.00	3,106,568.00	94,709,556.00	94,709,556.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,298,495.24	3,431,329.30	3,336,800.32	3,429,226.22	3,300,888.00	0.00	41,380,068.54	41,380,069.00
Classified Salaries	2000-2999	688,437.96	927,698.84	991,930.07	971,183.47	1,471,730.00	0.00	12,264,111.36	12,264,111.00
Employee Benefits	3000-3999	1,685,855.12	1,890,664.86	1,890,484.19	1,880,853.87	1,681,549.00	3,106,568.00	25,734,295.44	25,734,295.00
Books and Supplies	4000-4999	165,189.00	156,219.00	123,137.00	765,646.00	470,585.00	443,000.00	3,391,331.00	3,391,331.00
Services	5000-5999	612,053.00	903,803.00	642,306.00	141,932.00	869,931.00	0.00	9,221,479.00	9,221,480.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	85,939.00	1,133,674.00	(880.00)	86,128.00	1,211,596.00	0.00	4,938,409.00	4,938,409.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	319,938.00	0.00	0.00	319,938.00	319,938.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		6,535,969.32	8,443,389.00	6,983,777.58	7,594,907.56	9,006,279.00	3,549,568.00	97,249,632.34	97,249,633.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,590,405.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,590,405.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							10,242,308.65	
Due To Other Funds	9610							0.00	
Current Loans	9640	3,555,000.00						0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		3,555,000.00	0.00	0.00	0.00	0.00	0.00	10,242,308.65	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(3,555,000.00)	0.00	0.00	0.00	0.00	0.00	(8,651,903.65)	
E. NET INCREASE/DECREASE (B - C + D)		(206,620.32)	(1,830,948.00)	1,302,272.42	3,989,804.44	(7,781,357.00)	(443,000.00)	(11,191,979.99)	(2,540,077.00)
F. ENDING CASH (A + E)		6,956,211.01	5,125,263.01	6,427,535.43	10,417,339.87				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,192,982.87	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			10,417,339.87	8,067,080.87	8,607,034.87	9,553,684.87	8,442,992.87	7,341,288.87	11,907,724.87	8,064,017.87
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,471,955.00	3,471,955.00	8,660,615.00	5,816,452.00	5,383,386.00	8,708,734.00	5,368,392.00	5,720,919.00
Property Taxes	8020-8079		45,645.00	126,105.00	143,631.00	(2,047.00)	231,869.00	1,137,599.00	1,199,489.00	246,272.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	258.00	0.00
Federal Revenue	8100-8299		250,484.00	309,005.00	(514,788.00)	10,589.00	27,541.00	1,411,114.00	(83,546.00)	2,326.00
Other State Revenue	8300-8599		712,310.00	12,172.00	132,598.00	250,994.00	759,776.00	953,162.00	767,534.00	261,549.00
Other Local Revenue	8600-8799		40,133.00	65,389.00	(13,783.00)	136,986.00	23,227.00	514,982.00	245,781.00	68,752.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,520,527.00	3,984,626.00	8,408,273.00	6,212,974.00	6,425,799.00	12,725,591.00	7,497,908.00	6,299,818.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		338,040.00	3,340,360.00	3,447,780.00	3,251,809.00	3,234,469.00	3,222,604.00	3,218,630.00	3,179,258.00
Classified Salaries	2000-2999		109,852.00	922,979.00	1,046,191.00	1,053,016.00	1,084,540.00	1,013,451.00	960,780.00	1,054,439.00
Employee Benefits	3000-3999		263,966.00	1,912,545.00	1,964,907.00	1,956,428.00	1,995,065.00	1,985,055.00	1,982,403.00	1,995,759.00
Books and Supplies	4000-4999		21,731.00	279,554.00	116,190.00	154,553.00	365,884.00	39,207.00	102,091.00	88,982.00
Services	5000-5999		307,488.00	1,036,692.00	662,674.00	907,056.00	871,670.00	665,550.00	844,316.00	749,445.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		447.00	447.00	223,881.00	804.00	(24,125.00)	1,233,288.00	1,233,395.00	(969.00)
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,041,524.00	7,492,577.00	7,461,623.00	7,323,666.00	7,527,503.00	8,159,155.00	8,341,615.00	7,066,914.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		624,905.00	600,017.00						
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	624,905.00	600,017.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		6,454,167.00	2,552,112.00						
Due To Other Funds	9610									
Current Loans	9640			(6,000,000.00)					3,000,000.00	
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	6,454,167.00	(3,447,888.00)	0.00	0.00	0.00	3,000,000.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	(5,829,262.00)	4,047,905.00	0.00	0.00	0.00	(3,000,000.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(2,350,259.00)	539,954.00	946,650.00	(1,110,692.00)	(1,101,704.00)	4,566,436.00	(3,843,707.00)	(767,096.00)
F. ENDING CASH (A + E)			8,067,080.87	8,607,034.87	9,553,684.87	8,442,992.87	7,341,288.87	11,907,724.87	8,064,017.87	7,296,921.87
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		7,296,921.87	8,142,769.87	6,568,427.87	8,236,764.87				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,509,731.00	5,465,426.00	5,531,706.00	6,711,370.00	0.00	0.00	72,820,641.00	72,820,641.00
Property Taxes	8020-8079	791,603.00	811,962.00	1,059,230.00	2,969,292.00	624,905.00	0.00	9,385,555.00	9,385,555.00
Miscellaneous Funds	8080-8099	38,580.00	0.00	7,249.00	(661,578.00)	0.00	0.00	(615,491.00)	(615,491.00)
Federal Revenue	8100-8299	371,537.00	78,053.00	1,009,008.00	2,046,898.00	600,017.00	0.00	5,518,238.00	5,518,238.28
Other State Revenue	8300-8599	531,313.00	179,884.00	799,560.00	808,804.00	0.00	3,106,568.00	9,276,224.00	9,276,223.86
Other Local Revenue	8600-8799	18,660.00	319,295.00	124,413.00	7,314.00	0.00	0.00	1,551,149.00	1,551,149.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		10,261,424.00	6,854,620.00	8,531,166.00	11,882,100.00	1,224,922.00	3,106,568.00	97,936,316.00	97,936,316.14
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,117,306.00	3,242,844.00	3,153,507.00	3,240,856.00	3,119,567.00	0.00	39,107,030.00	39,107,030.23
Classified Salaries	2000-2999	691,503.00	931,830.00	996,347.00	975,508.00	1,478,283.00	0.00	12,318,719.00	12,318,719.61
Employee Benefits	3000-3999	1,748,498.00	1,959,037.00	1,958,851.00	1,948,951.00	1,676,130.00	3,106,568.00	26,454,163.00	26,454,163.61
Books and Supplies	4000-4999	152,240.00	143,973.00	113,484.00	705,628.00	841,972.00	0.00	3,125,489.00	3,125,489.04
Services	5000-5999	611,389.00	902,823.00	641,609.00	141,778.00	868,989.00	0.00	9,211,479.00	9,211,479.86
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	94,640.00	1,248,455.00	(969.00)	94,848.00	1,334,267.00	0.00	5,438,409.00	5,438,409.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	319,938.00	0.00	0.00	319,938.00	319,938.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		6,415,576.00	8,428,962.00	6,862,829.00	7,427,507.00	9,319,208.00	3,106,568.00	95,975,227.00	95,975,229.35
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,224,922.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,224,922.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							9,006,279.00	
Due To Other Funds	9610							0.00	
Current Loans	9640	3,000,000.00						0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		3,000,000.00	0.00	0.00	0.00	0.00	0.00	9,006,279.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(3,000,000.00)	0.00	0.00	0.00	0.00	0.00	(7,781,357.00)	
E. NET INCREASE/DECREASE (B - C + D)		845,848.00	(1,574,342.00)	1,668,337.00	4,454,593.00	(8,094,286.00)	0.00	(5,820,268.00)	1,961,086.79
F. ENDING CASH (A + E)		8,142,769.87	6,568,427.87	8,236,764.87	12,691,357.87				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,597,071.87	

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:
ASCIP

(☐) 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 21, 2017

For additional information on this certification, please contact:

Name: Jose Moreno

Title: Director of Fiscal Services

Telephone: (310)263-3908

E-mail: jmoreno@hawthorne.k12.ca.us

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) 3,279,611.41
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.

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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) 79,765,431.12

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) 4.11%

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. 0.00

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)	3,113,661.41
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	919,581.26
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	457,982.22
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)	22,023.68
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)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,513,248.57
9. Carry-Forward Adjustment (Part IV, Line F)	(193,786.86)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,319,461.71

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	66,841,820.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,215,393.08
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,572,574.06
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	232,399.28
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	467,473.25
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	39,000.00
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)	15,492.00
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)	41,035.00
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)	10,685,137.39
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)	924,907.32
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)	0.00
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)	1,415,579.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,777,062.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,000.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	104,228,873.14

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) 4.33%

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)

(Line A10 divided by Line B18) 4.14%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,513,248.57</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(204,348.11)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.32%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.32%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.32%) times Part III, Line B18); zero if positive	<u>(193,786.86)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(193,786.86)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
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>4.14%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-96,893.43) is applied to the current year calculation and the remainder (\$-96,893.43) is deferred to one or more future years:	<u>4.24%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-64,595.62) is applied to the current year calculation and the remainder (\$-129,191.24) is deferred to one or more future years:	<u>4.27%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(193,786.86)</u>

Approved indirect cost rate: 4.32%
Highest rate used in any program: 4.32%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,612,251.42	155,700.00	4.31%
01	4035	717,132.75	30,980.00	4.32%
01	6010	208,747.00	7,700.00	3.69%
13	5310	6,669,146.00	287,882.00	4.32%

July 1 Budget
2016-17 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,250.00		200,273.01	202,523.01
2. State Lottery Revenue	8560	1,254,816.00		392,130.00	1,646,946.00
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)		1,257,066.00	0.00	592,403.01	1,849,469.01
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	68,822.00			68,822.00
2. Classified Salaries	2000-2999	424,592.00			424,592.00
3. Employee Benefits	3000-3999	242,498.00			242,498.00
4. Books and Supplies	4000-4999	397,534.00		592,403.01	989,937.01
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	98,330.00			98,330.00
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)		1,231,776.00	0.00	592,403.01	1,824,179.01
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	25,290.00	0.00	0.00	25,290.00
D. COMMENTS:					

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	109,609,522.60
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,819,882.23
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	1,171,947.86
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,257,462.03
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	346,119.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,070,450.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				4,845,978.89
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	140,423.00
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)				96,084,084.48

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		8,338.70
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,522.67
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
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.)	87,413,811.89	10,387.18
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)	87,413,811.89	10,387.18
B. Required effort (Line A.2 times 90%)	78,672,430.70	9,348.46
C. Current year expenditures (Line I.E and Line II.B)	96,084,084.48	11,522.67
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%

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

Description		2016-17 Actual	2017-18 Budget	% Diff.		
SELPA Name: Southwest Service Area (DG)						
Date allocation plan approved by SELPA governance:	Jun-8, 2017					
I. TOTAL SELPA REVENUES						
A. Base Plus Taxes and Excess ERAF						
1. Base Apportionment	27,372,724.00				26,509,877.00	-3.15%
2. Local Special Education Property Taxes	26,193,145.00				26,193,145.00	0.00%
3. Applicable Excess ERAF	15,926,518.00				15,926,518.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	69,492,387.00				68,629,540.00	-1.24%
B. COLA Apportionment	0.00				842,763.00	New
C. Growth Apportionment or Declining ADA Adjustment	(1,059,329.00)				(256,245.00)	-75.81%
D. Subtotal (Sum lines A.4, B, and C)		68,433,058.00	69,216,058.00	1.14%		
E. Program Specialist/Regionalized Services for NSS Apportionment		0.00	0.00	0.00%		
F. Low Incidence Apportionment		239,086.00	238,650.00	-0.18%		
G. Out of Home Care Apportionment		1,406,629.00	1,406,629.00	0.00%		
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment		0.00	0.00	0.00%		
I. Adjustment for NSS with Declining Enrollment		0.00	0.00	0.00%		
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)		70,078,773.00	70,861,337.00	1.12%		
K. Mental Health Apportionment		7,473,567.00	7,473,567.00	0.00%		
L. Federal IDEA Local Assistance Grants - Preschool		2,666,908.00	2,666,908.00	0.00%		
M. Federal IDEA - Section 619 Preschool		1,038,917.00	1,038,917.00	0.00%		
N. Other Federal Discretionary Grants		20,400.00	20,400.00	0.00%		
O. Other Adjustments		2,186,021.00	1,110,309.00	-49.21%		
P. Total SELPA Revenues (Sum lines J through O)		83,464,586.00	83,171,438.00	-0.35%		

Description	2016-17 Actual	2017-18 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Lawndale Elementary (DG00)	9,916,171.00	9,881,343.00	-0.35%
Centinela Valley Union High (DG01)	4,623,865.00	4,607,625.00	-0.35%
El Segundo Unified (DG02)	1,748,225.00	1,742,085.00	-0.35%
Hawthorne Elementary (DG03)	4,337,744.00	4,322,509.00	-0.35%
Hermosa Beach City Elementary (DG04)	679,761.00	677,374.00	-0.35%
Inglewood Unified (DG05)	7,088,340.00	7,063,444.00	-0.35%
Lennox Elementary (DG07)	3,127,039.00	3,116,056.00	-0.35%
Palos Verdes Peninsula Unified (DG09)	6,348,641.00	6,326,343.00	-0.35%
Torrance Unified (DG12)	16,152,012.00	16,095,282.00	-0.35%
Manhattan Beach Unified (DG14)	5,022,995.00	5,005,353.00	-0.35%
Redondo Beach Unified (DG15)	6,308,307.00	6,286,151.00	-0.35%
Wiseburn Unified (DG32)	1,239,449.00	1,235,096.00	-0.35%
Los Angeles County Office of Education (DG35)	14,576,739.00	14,525,542.00	-0.35%
New West Charter (DGA01)	494,976.00	493,238.00	-0.35%
Los Angeles International Charter High (DGA03)	111,066.00	110,676.00	-0.35%
Da Vinci Design (DGA05)	193,541.00	192,861.00	-0.35%
Da Vinci Science (DGA06)	10,663.00	10,626.00	-0.35%
ICEF Inglewood Elementary Charter Academy (DGA07)	173,569.00	172,959.00	-0.35%
ICEF Inglewood Middle Charter Academy (DGA08)	127,528.00	127,080.00	-0.35%
Environmental Charter Middle (DGA11)	180,797.00	180,162.00	-0.35%
Children of Promise Preparatory Academy (DGA12)	102,824.00	102,463.00	-0.35%
Opportunities for Learning - Capistrano (DGA13)	38,232.00	38,098.00	-0.35%
Today's Fresh Start Charter School Inglewood (DGA14)	152,498.00	151,962.00	-0.35%
Wilder's Preparatory Academy Charter Middle (DGA15)	52,056.00	51,873.00	-0.35%
Environmental Charter Middle - Inglewood (DGA16)	135,022.00	134,548.00	-0.35%
Lennox Mathematics, Science and Technology Academy (DGA17)	199,701.00	199,000.00	-0.35%
Da Vinci Innovation Academy (DGA18)	185,228.00	184,577.00	-0.35%
Family First Charter (DGA19)	67,351.00	67,114.00	-0.35%
New Opportunities Charter (DGA20)	70,246.00	69,998.00	-0.35%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	83,464,586.00	83,171,438.00	-0.35%
Preparer Name: <u>Anthony Hung</u> Title: <u>Financial Operations Consultant, LACOE</u> Phone: <u>(562)922-8943</u>			

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July 1 Budget
2017-18 Budget
Technical Review Checks

Hawthorne Elementary

Los Angeles County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue	

Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.

PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

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July 1 Budget
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Hawthorne Elementary

Los Angeles County

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SUPPLEMENTAL CHECKS

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EXPORT CHECKS

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MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

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CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,889,256.00	6,089,715.00	3.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	890,522.00	324,202.00	-63.6%
4) Other Local Revenue		8600-8799	4,300.00	0.00	-100.0%
5) TOTAL, REVENUES			6,784,078.00	6,413,917.00	-5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,816,098.00	2,757,210.00	-2.1%
2) Classified Salaries		2000-2999	393,885.00	365,598.00	-7.2%
3) Employee Benefits		3000-3999	1,387,176.00	1,470,776.00	6.0%
4) Books and Supplies		4000-4999	416,581.89	316,249.00	-24.1%
5) Services and Other Operating Expenditures		5000-5999	1,609,749.00	1,759,691.00	9.3%
6) Capital Outlay		6000-6999	72,382.00	72,382.00	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	184,860.00	166,482.00	-9.9%
9) TOTAL, EXPENDITURES			6,880,731.89	6,908,388.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(96,653.89)	(494,471.00)	411.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(96,653.89)	(494,471.00)	411.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,317,497.04	1,220,843.15	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,317,497.04	1,220,843.15	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,317,497.04	1,220,843.15	-7.3%
2) Ending Balance, June 30 (E + F1e)			1,220,843.15	726,372.15	-40.5%
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	24,638.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,196,205.15	726,372.15	-39.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	4,434,147.00	4,657,792.00	5.0%
Education Protection Account State Aid - Current Year		8012	847,345.00	816,432.00	-3.6%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	607,764.00	615,491.00	1.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,889,256.00	6,089,715.00	3.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	140,794.00	23,049.00	-83.6%
Lottery - Unrestricted and Instructional Materials		8560	107,919.00	107,919.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	411,075.00	0.00	-100.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	230,734.00	193,234.00	-16.3%
TOTAL, OTHER STATE REVENUE			890,522.00	324,202.00	-63.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	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%
All Other Local Revenue		8699	4,300.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,300.00	0.00	-100.0%
TOTAL, REVENUES			6,784,078.00	6,413,917.00	-5.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,387,551.00	2,285,218.00	-4.3%
Certificated Pupil Support Salaries		1200	185,443.00	228,908.00	23.4%
Certificated Supervisors' and Administrators' Salaries		1300	243,104.00	243,084.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,816,098.00	2,757,210.00	-2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	33,225.00	4,500.00	-86.5%
Classified Support Salaries		2200	181,521.00	181,551.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	179,139.00	179,547.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			393,885.00	365,598.00	-7.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	546,181.00	590,945.00	8.2%
PERS		3201-3202	54,844.00	56,107.00	2.3%
OASDI/Medicare/Alternative		3301-3302	71,015.00	67,991.00	-4.3%
Health and Welfare Benefits		3401-3402	644,290.00	689,613.00	7.0%
Unemployment Insurance		3501-3502	1,614.00	1,596.00	-1.1%
Workers' Compensation		3601-3602	69,232.00	64,524.00	-6.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,387,176.00	1,470,776.00	6.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	122,483.45	76,823.00	-37.3%
Books and Other Reference Materials		4200	25,708.00	25,708.00	0.0%
Materials and Supplies		4300	203,005.44	148,333.00	-26.9%
Noncapitalized Equipment		4400	65,385.00	65,385.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			416,581.89	316,249.00	-24.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,000.00	25,000.00	0.0%
Dues and Memberships		5300	2,500.00	2,500.00	0.0%
Insurance		5400-5450	100,042.00	100,042.00	0.0%
Operations and Housekeeping Services		5500	127,887.00	335,260.00	162.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,013,594.00	993,663.00	-2.0%
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	321,081.00	283,581.00	-11.7%
Communications		5900	19,645.00	19,645.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,609,749.00	1,759,691.00	9.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	70,137.00	70,137.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,245.00	2,245.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			72,382.00	72,382.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	184,860.00	166,482.00	-9.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			184,860.00	166,482.00	-9.9%
TOTAL, EXPENDITURES			6,880,731.89	6,908,388.00	0.4%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	5,889,256.00	6,089,715.00	3.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	890,522.00	324,202.00	-63.6%
4) Other Local Revenue		8600-8799	4,300.00	0.00	-100.0%
5) TOTAL, REVENUES			6,784,078.00	6,413,917.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,928,205.61	3,738,192.00	-4.8%
2) Instruction - Related Services	2000-2999		599,728.00	625,234.00	4.3%
3) Pupil Services	3000-3999		309,487.00	368,719.00	19.1%
4) Ancillary Services	4000-4999		232,399.28	184,473.00	-20.6%
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		204,433.00	186,055.00	-9.0%
8) Plant Services	8000-8999		1,606,479.00	1,805,715.00	12.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,880,731.89	6,908,388.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(96,653.89)	(494,471.00)	411.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(96,653.89)	(494,471.00)	411.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,317,497.04	1,220,843.15	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,317,497.04	1,220,843.15	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,317,497.04	1,220,843.15	-7.3%
2) Ending Balance, June 30 (E + F1e)			1,220,843.15	726,372.15	-40.5%
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	24,638.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,196,205.15	726,372.15	-39.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
6264	Educator Effectiveness (15-16)	24,638.00	0.00
Total, Restricted Balance		24,638.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,415,579.00	1,446,400.00	2.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,415,579.00	1,446,400.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	81,222.90	156,967.00	93.3%
2) Classified Salaries		2000-2999	598,710.57	465,093.00	-22.3%
3) Employee Benefits		3000-3999	321,404.50	353,711.00	10.1%
4) Books and Supplies		4000-4999	86,319.00	34,692.00	-59.8%
5) Services and Other Operating Expenditures		5000-5999	327,922.03	435,937.00	32.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,415,579.00	1,446,400.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,415,579.00	1,446,400.00	2.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,415,579.00	1,446,400.00	2.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			1,415,579.00	1,446,400.00	2.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	74,077.00	New
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	81,222.90	82,890.00	2.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			81,222.90	156,967.00	93.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	496,725.34	393,945.00	-20.7%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	75,924.60	71,148.00	-6.3%
Clerical, Technical and Office Salaries		2400	26,060.63	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			598,710.57	465,093.00	-22.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,997.72	15,752.00	12.5%
PERS		3201-3202	78,700.62	68,161.00	-13.4%
OASDI/Medicare/Alternative		3301-3302	45,344.75	35,174.00	-22.4%
Health and Welfare Benefits		3401-3402	168,283.95	223,021.00	32.5%
Unemployment Insurance		3501-3502	338.98	282.00	-16.8%
Workers' Compensation		3601-3602	14,738.48	11,321.00	-23.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			321,404.50	353,711.00	10.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	84,667.00	33,040.00	-61.0%
Noncapitalized Equipment		4400	1,652.00	1,652.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			86,319.00	34,692.00	-59.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,944.08	2,000.00	2.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,607.51	2,620.00	0.5%
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	323,078.37	431,022.00	33.4%
Communications		5900	292.07	295.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			327,922.03	435,937.00	32.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,415,579.00	1,446,400.00	2.2%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,415,579.00	1,446,400.00	2.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,415,579.00	1,446,400.00	2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,161,078.51	1,220,265.00	5.1%
2) Instruction - Related Services	2000-2999		254,500.49	226,135.00	-11.1%
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			1,415,579.00	1,446,400.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,124,415.00	6,215,909.00	1.5%
3) Other State Revenue		8300-8599	525,216.00	525,216.00	0.0%
4) Other Local Revenue		8600-8799	395,042.00	395,042.00	0.0%
5) TOTAL, REVENUES			7,044,673.00	7,136,167.00	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,214,266.00	2,431,309.00	9.8%
3) Employee Benefits		3000-3999	762,962.00	835,086.00	9.5%
4) Books and Supplies		4000-4999	3,511,551.00	3,511,551.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	271,861.00	271,861.00	0.0%
6) Capital Outlay		6000-6999	138,182.00	138,182.00	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	287,882.00	222,333.00	-22.8%
9) TOTAL, EXPENDITURES			7,186,704.00	7,410,322.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(142,031.00)	(274,155.00)	93.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(142,031.00)	(274,155.00)	93.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,692,551.16	2,550,520.16	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,692,551.16	2,550,520.16	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,692,551.16	2,550,520.16	-5.3%
2) Ending Balance, June 30 (E + F1e)			2,550,520.16	2,276,365.16	-10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,544,665.36	2,270,510.36	-10.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,854.80	5,854.80	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,124,415.00	6,215,909.00	1.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,124,415.00	6,215,909.00	1.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	525,216.00	525,216.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			525,216.00	525,216.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	301,248.00	301,248.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,300.00	2,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	91,494.00	91,494.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			395,042.00	395,042.00	0.0%
TOTAL, REVENUES			7,044,673.00	7,136,167.00	1.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,888,862.00	2,097,865.00	11.1%
Classified Supervisors' and Administrators' Salaries		2300	118,164.00	119,916.00	1.5%
Clerical, Technical and Office Salaries		2400	207,240.00	213,528.00	3.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,214,266.00	2,431,309.00	9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	245,383.00	282,060.00	14.9%
OASDI/Medicare/Alternative		3301-3302	167,340.00	184,384.00	10.2%
Health and Welfare Benefits		3401-3402	299,237.00	317,136.00	6.0%
Unemployment Insurance		3501-3502	1,111.00	1,266.00	14.0%
Workers' Compensation		3601-3602	49,891.00	50,240.00	0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			762,962.00	835,086.00	9.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	246,617.00	246,617.00	0.0%
Noncapitalized Equipment		4400	72,029.00	72,029.00	0.0%
Food		4700	3,192,905.00	3,192,905.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,511,551.00	3,511,551.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	95,583.00	95,583.00	0.0%
Dues and Memberships		5300	2,612.00	2,612.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,480.00	4,480.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,498.00	44,498.00	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	122,802.00	122,802.00	0.0%
Communications		5900	1,886.00	1,886.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			271,861.00	271,861.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	138,182.00	138,182.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			138,182.00	138,182.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	287,882.00	222,333.00	-22.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			287,882.00	222,333.00	-22.8%
TOTAL, EXPENDITURES			7,186,704.00	7,410,322.00	3.1%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,124,415.00	6,215,909.00	1.5%
3) Other State Revenue		8300-8599	525,216.00	525,216.00	0.0%
4) Other Local Revenue		8600-8799	395,042.00	395,042.00	0.0%
5) TOTAL, REVENUES			7,044,673.00	7,136,167.00	1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,894,342.00	7,183,509.00	4.2%
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		287,882.00	222,333.00	-22.8%
8) Plant Services	8000-8999		4,480.00	4,480.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,186,704.00	7,410,322.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(142,031.00)	(274,155.00)	93.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(142,031.00)	(274,155.00)	93.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,692,551.16	2,550,520.16	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,692,551.16	2,550,520.16	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,692,551.16	2,550,520.16	-5.3%
2) Ending Balance, June 30 (E + F1e)			2,550,520.16	2,276,365.16	-10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,544,665.36	2,270,510.36	-10.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,854.80	5,854.80	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,544,665.36	2,270,510.36
Total, Restricted Balance		2,544,665.36	2,270,510.36

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,399.29	0.00	-100.0%
5) TOTAL, REVENUES			24,399.29	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	747,611.00	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			747,611.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(723,211.71)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	723,300.00	319,938.00	-55.8%
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			723,300.00	319,938.00	-55.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			88.29	319,938.00	362271.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,310.82	24,399.11	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,310.82	24,399.11	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,310.82	24,399.11	0.4%
2) Ending Balance, June 30 (E + F1e)			24,399.11	344,337.11	1311.3%
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	88.29	320,026.29	362371.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,310.82	24,310.82	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	24,399.29	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,399.29	0.00	-100.0%
TOTAL, REVENUES			24,399.29	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	747,611.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			747,611.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			747,611.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	723,300.00	319,938.00	-55.8%
(a) TOTAL, INTERFUND TRANSFERS IN			723,300.00	319,938.00	-55.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			723,300.00	319,938.00	-55.8%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	24,399.29	0.00	-100.0%
5) TOTAL, REVENUES			24,399.29	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		747,611.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			747,611.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(723,211.71)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	723,300.00	319,938.00	-55.8%
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			723,300.00	319,938.00	-55.8%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			88.29	319,938.00	362271.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,310.82	24,399.11	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,310.82	24,399.11	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,310.82	24,399.11	0.4%
2) Ending Balance, June 30 (E + F1e)			24,399.11	344,337.11	1311.3%
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	88.29	320,026.29	362371.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,310.82	24,310.82	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
9010	Other Restricted Local	88.29	320,026.29
Total, Restricted Balance		88.29	320,026.29

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,728.00	0.00	-100.0%
5) TOTAL, REVENUES			14,728.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,728.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,015,387.00	0.00	-100.0%
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			(3,015,387.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,000,659.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,000,660.20	1.20	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,000,660.20	1.20	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,000,660.20	1.20	-100.0%
2) Ending Balance, June 30 (E + F1e)			1.20	1.20	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1.20	1.20	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,728.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,728.00	0.00	-100.0%
TOTAL, REVENUES			14,728.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	3,015,387.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,015,387.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,015,387.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,728.00	0.00	-100.0%
5) TOTAL, REVENUES			14,728.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,728.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,015,387.00	0.00	-100.0%
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			(3,015,387.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,000,659.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,000,660.20	1.20	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,000,660.20	1.20	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,000,660.20	1.20	-100.0%
2) Ending Balance, June 30 (E + F1e)			1.20	1.20	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1.20	1.20	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6.00	0.00	-100.0%
5) TOTAL, REVENUES			6.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	261,740.74	261,746.74	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			261,740.74	261,746.74	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			261,740.74	261,746.74	0.0%
2) Ending Balance, June 30 (E + F1e)			261,746.74	261,746.74	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	231,248.68	231,248.68	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	30,498.06	30,498.06	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6.00	0.00	-100.0%
TOTAL, REVENUES			6.00	0.00	-100.0%

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

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6.00	0.00	-100.0%
5) TOTAL, REVENUES			6.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	261,740.74	261,746.74	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			261,740.74	261,746.74	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			261,740.74	261,746.74	0.0%
2) Ending Balance, June 30 (E + F1e)			261,746.74	261,746.74	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	231,248.68	231,248.68	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	30,498.06	30,498.06	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
9010	Other Restricted Local	231,248.68	231,248.68
Total, Restricted Balance		231,248.68	231,248.68

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,595.00	20,000.00	-7.4%
5) TOTAL, REVENUES			21,595.00	20,000.00	-7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	318,323.83	20,000.00	-93.7%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	45,500.00	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			363,823.83	20,000.00	-94.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(342,228.83)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(342,228.83)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	343,823.83	1,595.00	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			343,823.83	1,595.00	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			343,823.83	1,595.00	-99.5%
2) Ending Balance, June 30 (E + F1e)			1,595.00	1,595.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,595.00	1,595.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,595.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	20,000.00	20,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,595.00	20,000.00	-7.4%
TOTAL, REVENUES			21,595.00	20,000.00	-7.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	298,323.83	0.00	-100.0%
Noncapitalized Equipment		4400	20,000.00	20,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			318,323.83	20,000.00	-93.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	45,500.00	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%
TOTAL, CAPITAL OUTLAY			45,500.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			363,823.83	20,000.00	-94.5%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,595.00	20,000.00	-7.4%
5) TOTAL, REVENUES			21,595.00	20,000.00	-7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		363,823.83	20,000.00	-94.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			363,823.83	20,000.00	-94.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(342,228.83)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(342,228.83)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	343,823.83	1,595.00	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			343,823.83	1,595.00	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			343,823.83	1,595.00	-99.5%
2) Ending Balance, June 30 (E + F1e)			1,595.00	1,595.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,595.00	1,595.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30.00	30.00	0.0%
5) TOTAL, REVENUES			30.00	30.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30.00	30.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30.00	30.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,399.98	7,429.98	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,399.98	7,429.98	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,399.98	7,429.98	0.4%
2) Ending Balance, June 30 (E + F1e)			7,429.98	7,459.98	0.4%
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	7,429.98	7,459.98	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30.00	30.00	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			30.00	30.00	0.0%
TOTAL, REVENUES			30.00	30.00	0.0%

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

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	30.00	30.00	0.0%
5) TOTAL, REVENUES			30.00	30.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30.00	30.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30.00	30.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,399.98	7,429.98	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,399.98	7,429.98	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,399.98	7,429.98	0.4%
2) Ending Balance, June 30 (E + F1e)			7,429.98	7,459.98	0.4%
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	7,429.98	7,459.98	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,239.00	1,239.00	0.0%
5) TOTAL, REVENUES			1,239.00	1,239.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	729,554.56	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			729,554.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(728,315.56)	1,239.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	347,150.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			347,150.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(381,165.56)	1,239.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	382,404.56	1,239.00	-99.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			382,404.56	1,239.00	-99.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			382,404.56	1,239.00	-99.7%
2) Ending Balance, June 30 (E + F1e)			1,239.00	2,478.00	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,239.00	2,478.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,239.00	1,239.00	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			1,239.00	1,239.00	0.0%
TOTAL, REVENUES			1,239.00	1,239.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	533,043.56	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	172,240.00	0.00	-100.0%
Equipment Replacement		6500	24,271.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			729,554.56	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			729,554.56	0.00	-100.0%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	347,150.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			347,150.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			347,150.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,239.00	1,239.00	0.0%
5) TOTAL, REVENUES			1,239.00	1,239.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		729,554.56	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			729,554.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(728,315.56)	1,239.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	347,150.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			347,150.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(381,165.56)	1,239.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	382,404.56	1,239.00	-99.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			382,404.56	1,239.00	-99.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			382,404.56	1,239.00	-99.7%
2) Ending Balance, June 30 (E + F1e)			1,239.00	2,478.00	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,239.00	2,478.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,355,001.00	4,355,001.00	0.0%
5) TOTAL, REVENUES			4,355,001.00	4,355,001.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,694,240.00	4,694,240.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,694,240.00	4,694,240.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(339,239.00)	(339,239.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(339,239.00)	(339,239.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,147,675.00	3,808,436.00	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,147,675.00	3,808,436.00	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,147,675.00	3,808,436.00	-8.2%
2) Ending Balance, June 30 (E + F1e)			3,808,436.00	3,469,197.00	-8.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,808,436.00	3,469,197.00	-8.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	4,141,537.00	4,141,537.00	0.0%
Unsecured Roll		8612	115,529.00	115,529.00	0.0%
Prior Years' Taxes		8613	54,763.00	54,763.00	0.0%
Supplemental Taxes		8614	37,377.00	37,377.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	5,795.00	5,795.00	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			4,355,001.00	4,355,001.00	0.0%
TOTAL, REVENUES			4,355,001.00	4,355,001.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,604,551.00	2,604,551.00	0.0%
Bond Interest and Other Service Charges		7434	2,089,689.00	2,089,689.00	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)			4,694,240.00	4,694,240.00	0.0%
TOTAL, EXPENDITURES			4,694,240.00	4,694,240.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	4,355,001.00	4,355,001.00	0.0%
5) TOTAL, REVENUES			4,355,001.00	4,355,001.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,694,240.00	4,694,240.00	0.0%
10) TOTAL, EXPENDITURES			4,694,240.00	4,694,240.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(339,239.00)	(339,239.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(339,239.00)	(339,239.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,147,675.00	3,808,436.00	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,147,675.00	3,808,436.00	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,147,675.00	3,808,436.00	-8.2%
2) Ending Balance, June 30 (E + F1e)			3,808,436.00	3,469,197.00	-8.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,808,436.00	3,469,197.00	-8.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	169,168.39	169,168.39	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			169,168.39	169,168.39	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169,168.39	169,168.39	0.0%
2) Ending Balance, June 30 (E + F1e)			169,168.39	169,168.39	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	169,168.39	169,168.39	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	1,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000.00	1,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,000.00	1,000.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,000.00	1,000.00	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			1,000.00	1,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	169,168.39	169,168.39	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			169,168.39	169,168.39	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169,168.39	169,168.39	0.0%
2) Ending Balance, June 30 (E + F1e)			169,168.39	169,168.39	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	169,168.39	169,168.39	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,030.00	18,030.00	0.0%
5) TOTAL, REVENUES			18,030.00	18,030.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,200.00	0.00	-100.0%
3) Employee Benefits		3000-3999	707.00	0.00	-100.0%
4) Books and Supplies		4000-4999	12,000.00	12,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	515.00	515.00	0.0%
6) Depreciation		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, EXPENSES			16,422.00	12,515.00	-23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,608.00	5,515.00	243.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,608.00	5,515.00	243.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,716.43	7,324.43	28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,716.43	7,324.43	28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,716.43	7,324.43	28.1%
2) Ending Net Position, June 30 (E + F1e)			7,324.43	12,839.43	75.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,324.43	12,839.43	75.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
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
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	30.00	30.00	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	18,000.00	18,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,030.00	18,030.00	0.0%
TOTAL, REVENUES			18,030.00	18,030.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,200.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,200.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	385.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	248.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.00	0.00	-100.0%
Workers' Compensation		3601-3602	72.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			707.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,000.00	12,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,000.00	12,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	350.00	350.00	0.0%
Dues and Memberships		5300	165.00	165.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			515.00	515.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			16,422.00	12,515.00	-23.8%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,030.00	18,030.00	0.0%
5) TOTAL, REVENUES			18,030.00	18,030.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		16,422.00	12,515.00	-23.8%
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, EXPENSES			16,422.00	12,515.00	-23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,608.00	5,515.00	243.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,608.00	5,515.00	243.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,716.43	7,324.43	28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,716.43	7,324.43	28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,716.43	7,324.43	28.1%
2) Ending Net Position, June 30 (E + F1e)			7,324.43	12,839.43	75.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,324.43	12,839.43	75.3%

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