

Norwalk-La Mirada Unified School District

2017-2018 Proposed Budget for Adoption

June 26, 2017

WHERE EVERY STUDENT IS GIVEN EVERY OPPORTUNITY TO DEMONSTRATE EXCELLENCE

12820 PIONEER BOULEVARD, NORWALK, CALIFORNIA 90650-2894
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NORWALK-LA MIRADA UNIFIED SCHOOL DISTRICT

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Superintendent's Message

June 26, 2017



The 2017-2018 Proposed Budget for Norwalk-La Mirada Unified School District is being presented in this budget document and submitted to the Governing Board for approval. As it has become customary for Governor Brown, the budget reflects fiscal discipline while issuing several warnings of risks to the economy due to the historic volatility in the state's budget. Last November, voters approved Proposition 55, extending the temporary taxes enacted in 2012 under Proposition 30. The Governor's May Revision includes these estimates and proposes flat funding for the current fiscal year. As a result, this year's investments in education are relatively modest compared to the previous year-over-year increases received by schools.

The ***Local Control Accountability Plan (LCAP)*** has been the driving force behind many of the services and programs in the District to address the State's and District priorities. Through stakeholder engagement and participation, the preliminary LCAP was presented and submitted on June 12, 2017 to the public and Board of Education for review and input. The plan is a strategic roadmap for improved student outcomes, and is a planning document that has been revised and modified over the years. We thank all those involved at our local school sites with providing input towards the LCAP.

As 2016-17 comes to a close, Norwalk-La Mirada Unified has strengthened its culture of excellence for our students, teachers, administrators and staff. We have seen many achievements throughout the year, including the celebration of four schools selected as ***California Gold Ribbon Schools***, and the designation of seven schools as ***Honor Roll Schools***.

The District is dedicated to providing high-quality teaching and learning to our students, while involving our teachers and administrators in professional learning communities. We believe in building everyone's skills and abilities at Norwalk-La Mirada Unified to reach their educational and professional goals. I take great pride in the dedication everyone brings every day to our schools and I am always inspired by the hard work of each student, teacher and staff member.

We appreciate and value the trust that parents have placed in our staff and we accept the responsibility of staying true to the Board of Education's mission to ***develop in all students the knowledge, understanding, skills, and attitudes to empower them to become life-long learners and productive citizens in an ever-changing world***. I hope that we will use the momentum of achievements from 2016-17 to carry us even further in 2017-18.

Sincerely,

Hasmik Danielian

Hasmik J. Danielian, Ed.D. Superintendent

Board of Education Goals:

Engaging & Responsive Climate & Culture

College & Career Ready Graduates

Exemplary Staff

Parent & Community Engagement

Access to Rigorous Instruction & Support

Operational Excellence

2016-2017 Highlights & Accomplishments

- **Eastwood Elementary, Hutchinson Middle, Los Coyotes Middle, and La Mirada High schools were named California Gold Ribbon Schools for providing outstanding educational programs and practices that prepare students to be competitive in colleges and careers.**

- **Seven (7) schools (Hutchinson Middle, Escalona Elementary, Los Coyotes Middle, Gardenhill Elementary, Foster Road Elementary, La Pluma Elementary, and Eastwood Elementary) were named as California Honor Roll Schools for 2016 for high performing school with a focus on STEM proficiency.**

- **Several Norwalk-La Mirada high school students participated in Skills USA and the program was named a "Model of Excellence" – one of only 24 in the nation.**

- **National Signing Day saw over 25 student-athletes sign letters of intent. Earning full athletic scholarships to colleges and universities across the nation.**

- **Over 300 teachers participated in technology instruction training as part of the 2020 Learning Initiative.**

- **John Glenn, La Mirada, and Norwalk High school teams won CIF league titles across multiple sports.**

- **Morrison and Escalona Elementary schools were selected as mentors through the Art of Teaching program through the Cotsen Foundation.**

- **The 2017 Norwalk High Senior Class participated in the "Charity for Charities" project and donated $10,000 to various groups.**



Board of Education

Sean M. Reagan, President - sreagan@nlmusd.org
Chris Pflanzer, Vice President - chrispflanzer@gmail.com
Darryl R. Adams, Member - educ8us@aol.com
Karen Morrison, Member - k4morrison323@gmail.com
Vacant, Member – nlmusd.org
Ana Valencia, Member - valencia_ana@nlmusd.org
Jesse Urquidi, Member - jesse.urquidi@gmail.com

District Administration

Dr. Hasmik Danielian, Superintendent – hdanielian@nlmusd.org
Dr. Albert Clegg, Asst. Supt. Ed. Services – aclegg@nlmusd.org
John Lopez, Asst. Supt. Human Resources – jlopez@nlmusd.org
Estuardo Santillan, Asst. Supt. Bus. Serv. – esantillan@nlmusd.org

Superintendent	210-2200	Fax: 863-9661
Educational Services	210-2117	Fax: 863-9659
Human Resources	210-2133	Fax: 863-9620
Business Services	210-2013	Fax: 863-9652
College & Career Pathways	210-4432	Fax: 863-9622
Curriculum & Assessment	210-2106	Fax: 863-9640
Facilities Planning	210-4410	Fax: 863-9687
Fiscal Services	210-2028	Fax: 863-9651
General Counsel	210-2121	Fax: 863-9662
Instructional Technology	210-2140	Fax: 863-9692
Maintenance & Operations	210-2294	Fax: 863-9614
Nutrition Services	210-2147	Fax: 863-9636
Payroll	210-2021	Fax: 863-9653
Publications	210-2172	Fax: 863-9675
Purchasing	210-2047	Fax: 863-9623
Risk Management	210-2113	Fax: 863-9667
School Safety	210-2214	Fax: 863-9668
Special Education	210-2085	Fax: 863-9641
State & Federal Programs	210-2059	Fax: 863-9655
Student & Family Services	210-2232	Fax: 863-9619
Technology Services	210-2139	Fax: 863-9693
Transportation	210-2212	Fax: 863-9638
Use of Facilities	210-2030	Fax: 863-9654
Warehouse	210-2057	Fax: 863-9632

School District Employees	
Certificated	929
Classified	740
Administration	128
Total Employees	**1,797**

Student Enrollment	
Elementary	8,276
Middle	4,414
High	5,684
Total Enrollment	**18,374**

Student Demographic	
Hispanic/Latino	79.9%
American Indian	0.2%
Asian	3.9%
Pacific Islander	0.4%
Filipino	2.8%
African American	2.6%
White	8.7%
Two or More Races	1.2%
Not Reported	0.2%

Elementary Schools (K – 5)

CHAVEZ 383
Principal, **Gabriela Galvez-Reyna**
12110 E. Walnut St., Norwalk
(562) 868-3565 Fax: 863-8193

DOLLAND 548
Principal, **Lorena Sierra**
15021 Bloomfield Ave., Norwalk
(562) 921-9934 Fax: 404-4302

DULLES 254
Principal, **Shanti Gallegos**
12726 Meadow Green Rd., La Mirada
(562) 943-6734 Fax: 902-0438

EASTWOOD 454
Principal, **Yvette Cantu**
15730 Percados Dr., La Mirada
(714) 521-6480 Fax: 521-6485

EDMONDSON 480
Principal, **Sharon Stewart**
15121 S. Grayland Ave., Norwalk
(562) 864-9501 Fax: 929-4861

ESCALONA 597
Principal, **Bonnie Lytle**
15135 Escalona Rd., La Mirada
(714) 521-0970 Fax: 521-1173

GARDENHILL 766
Principal, **Sarah Gilbert**
14607 E. Gardenhill Dr., La Mirada
(562) 944-6128 Fax: 944-8188

FOSTER ROAD 360
Principal, **Salvador Villagomez**
13930 Foster Rd., La Mirada
(562) 921-9908 Fax: 404-3952

GLAZIER 544
Principal, **Adriana Nakano**
10932 E. Excelsior Dr., Norwalk
(562) 863-8796 Fax: 863-8797

JOHNSTON 389
Principal, **Angela Togia**
13421 S. Fairford Ave., Norwalk
(562) 864-2508 Fax: 868-5799

LA PLUMA 493
Principal, **Seryna Huynh**
14420 La Pluma Dr., La Mirada
(562) 943-7104 Fax: 943-6884

LAMPTON 662
Principal, **Cindy Rayburn**
14716 Elmcroft Ave., Norwalk,
(562) 462-9273 Fax: 484-0223

MORRISON 794
Principal, **Rudy Gonzalez**
13510 S. Maidstone Ave., Norwalk
(562) 868-9878 Fax: 868-9879

MOFFITT 465
Principal, **Rachel Garcia**
13323 S. Goller Ave., Norwalk
(562) 864-3071 Fax: 864-0471

NEW RIVER 419
Principal, **David Hoffman**
13432 S. Halcourt Ave., Norwalk
(562) 868-9848 Fax: 868-9879

NUFFER 328
Principal, **Makara Sar**
14821 S. Jersey Ave., Norwalk
(562) 868-3788 Fax: 868-5167

SANCHEZ 337
Principal, **Alicia Rubio**
11960 E. 162nd St., Norwalk,
(562) 926-2365 Fax: 926-2366

Middle Schools (6 – 8)

BENTON 516
Principal, **Dr. Michael Gotto**
15709 Olive Branch Dr., La Mirada
(562) 943-1553 Fax: 947-3861

CORVALLIS 762
Principal, **Bob Easton**
11032 Leffingwell Rd., Norwalk
(562) 868-2678 Fax: 868-4755

HUTCHINSON 699
Principal, **Robin Padget**
13900 Estero Rd., La Mirada
(562) 944-3268 Fax: 944-3269

LOS ALISOS 1,229
Principal, **Mike Garcia**
14800 S. Jersey Ave., Norwalk
562) 868-0865 Fax: 864-2967

LOS COYOTES 542
Principal, **Jacob Muniz**
14640 Mercado Ave., La Mirada
(714) 739-2368 Fax: 523-2051

WAITE 658
Principal, **Dr. Susan Newcomb**
14320 Norwalk Blvd., Norwalk
(562) 921-7981 Fax: 821-8114

High School (9 – 12)

JOHN GLENN 1,346
Principal, **Dr. Jennifer Padilla**
13520 Shoemaker Ave., Norwalk
(562) 868-0431 Fax: 802-1596

LA MIRADA 1,992
Principal, **Lisa Reed**
13520 Adelfa Dr., La Mirada
(562) 868-0431 Fax: 943-7872

NORWALK 2,076
Principal, **Sylvia Begtrup (Interim)**
11356 E. Leffingwell Rd., Norwalk
(562) 868-0431 Fax: 864-0796

EL CAMINO 260
Principal, **Ryan Cummins**
14625 Keese Dr. ,Whittier
(562) 944-0033 Fax: 944-1843



School Calendar

Date	Event/Description
7/4	**Independence Day Holiday**
8/16	Teacher Prep Day/Student Free Day
8/17	1st Day for Students (Minimum Day)/No PD
8/30	5th Wednesday (Principal)
9/4	**Labor Day Holiday**
10/2-6	Elementary Parent Conferences (Minimum Days)
10/13	1st Quarter Ends for High School & Middle School
10/16-20	Middle School Parent Conferences (Minimum Day)
11/03	End of First Trimester
11/9	Student Free Day Elementary (Teacher Prep Day Elementary Only) (High School & Middle School Attend School)
11/10	**Veteran's Day Holiday (Observed)**
11/20-22	Teacher Non-Contract/Student Free Days
11/23	**Thanksgiving Day Holiday**
11/24	Local Holiday
11/29	5th Wednesday (Teacher)
12/21	Minimum Day All Students
12/21	End of 1st Semester for High School & Middle School
12/22	Local Holiday
12/25	**Christmas Day Holiday**
12/26-28	Winter Recess
12/29	Local Holiday
1/1	**New Year's Day Holiday**
1/2-5	Winter Recess
1/8	Student Free Day (High School & Middle School Only)
1/9	1st Day of New Semester
1/15	**Martin Luther King Jr. Day Holiday**
1/22-26	Elementary Parent Conferences (Minimum Days)
1/31	5th Wednesday (Principal)
2/12	**Lincoln's Birthday Holiday**
2/19	**President's Day Holiday**
2/23	End of 2nd Trimester for Elementary
3/16	End of 3rd Quarter for High School & Middle School
3/19-23	Middle School Parent Conferences (Minimum Day)
3/30	Local Holiday
4/2-6	Spring Recess
5/28	**Memorial Day Holiday**
5/30	5th Wednesday (Teacher)
6/5	Last Day for Students (Minimum Day)
6/6	Teacher Check-Out Day

Schools and Centers

ADULT SCHOOL
Director, **Sharon Renfro-Todd**
15711 Pioneer Blvd., Norwalk
(562) 210-3990 Fax: 863-2159

SCHOOL AGE CHILD CARE-SACC
Supervisor, **Nancy Graham**
13520 Adelfa Dr., La Mirada
(562) 210-7144 Fax: 926-2645

RAMONA HEAD START PRESCHOOL
Director, **Laurel Parker**
14616 Dinard Ave., Norwalk
(562) 210-4205 Fax: 921-1605

AFTER SCHOOL ED. (ASES)
Supervisor, **Nancy Rios**
14625 Keese Dr. ,Whittier
(562) 944-0033 Fax: 944-1843

Financial Information

Revenues	Amount
Local Control Funding (LCFF)	$173,573,632
Federal Sources	11,970,054
Other State Sources	19,632,658
Local Sources	1,578,641
Other Financing Sources	823,056
Total Revenues	$207,578,041

Expenditures	Amount
Certificated Salaries	$98,520,185
Classified Salaries	38,376,990
Employee Benefits	47,132,616
Books & Supplies	9,794,833
Other Operating Expenses	17,158,670
Capital Outlay	4,065,298
Other Outgoing Expenses	757,428
Transfer Out	1,648,203
Total Expenditures	$217,454,223

Per-pupil Spending	$11,835
LCFF Per-Pupil	$9,830

Contact Us

NLMUSD District Office
12820 Pioneer Boulevard
Norwalk, CA (562) 210-2000
http://www.nlmusd.org/apps/contact/

www.nlmusd.org

www.Facebook.com/NLMUSD

www.twitter.com/NLMUSD or @NLMUSD

Norwalk-La Mirada is the largest employer in the City of Norwalk and second largest in the City of La Mirada. We are proud to serve the communities of Norwalk, La Mirada, and portions of Whittier, Santa Fe Springs, and incorporated LA County.

Norwalk-La Mirada Unified School District 2017-2018 Annual Budget

2017-2018 BUDGET DEVELOPMENT CALENDAR

Due Date	Action	Responsibility
June 2017– July 2017	Public Hearing on Local Control Accountability Plan (LCAP), Proposed Budget, SB 858 Reserve Requirement and Education Protection Account (EPA) Expenditures Submit LCAP and Proposed Budget to the Board of Education for Adoption and submit to the Los Angeles County Office of Education (LACOE)	Board of Education, Business Services & Educational Services
August 2017 or 45 Days After the Governor Signs Annual Budget	Submit for public review any revisions in revenues and expenditures to reflect recently signed Budget Act	Board of Education & Business Services
August 2017 – September 2017	Complete Year-End Closing and roll-over ending fund balances. Submit Unaudited Actuals to Board of Education and LACOE for approval Review initial Enrollment and Staffing projections	Business Services Business Services & Human Resources
October 2017 – November 2017	Provide Budget updates for revenues and expenditures to Site and District Administrators for review	Business Services & Educational Services
December 2017	Present First Interim Report and possible LCAP Revision to the Board of Education and Submit Approval to the Los Angeles County Office of Education	Board of Education, Business Services & Educational Services
January 2018	Review and Approve Second Semester Staffing Projections	Business Services, Human Resources, and Executive Staff
February 2018	Provide Budget updates for revenues and expenditures to Site and District Administrators for review	Business Services & Educational Services
March 2018	Present Second Interim Report and possible LCAP Revision to the Board of Education and Submit Approval to the Los Angeles County Office of Education	Board of Education, Business Services & Educational Services
April 2018	Review Final Budget revisions with Site and District Administrators and determine carryover amounts	Business Services & Educational Services
May 2018	Governor's May Revision Update Notice of Public Hearing to LACOE Submit Third Appropriation Transfer to Board of Education for Approval (End-of-Year Projections as necessary)	Business Services

Norwalk – La Mirada Unified School District
Business Services Division

TO: Dr. Hasmik Danielian, Superintendent

FROM: Estuardo Santillan, Assistant Superintendent of Business Services
Manuel Cardoso, Director of Fiscal Services

DATE: June 26, 2017

SUBJECT: 2017-2018 Proposed Budget for Adoption

The 2017-2018 Proposed Budget has been prepared for consideration to the Board of Education for Adoption.

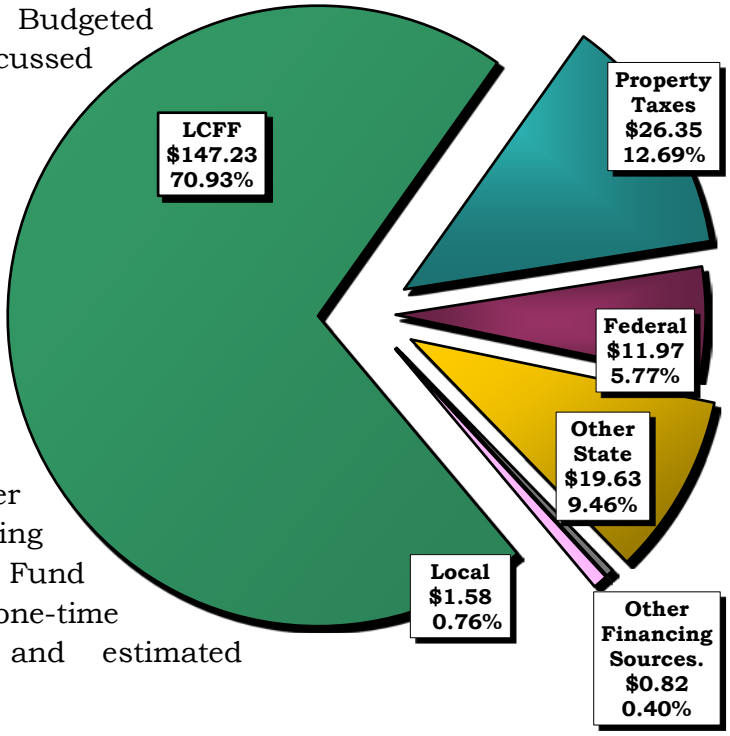
The following timeline as set forth in California Education Code Section 52062 represents our District's budget development requirements for 2017-2018:

Proposed Budget & LCAP Available for Public Inspection	June 2-26, 2017
Public Hearing on Budget & LCAP	June 12, 2017
Adoption of Budget & LCAP	June 26, 2017
File & Submit Adopted Budget & LCAP	June 30, 2017

BUDGET ASSUMPTIONS
2017-2018

GENERAL FUND REVENUES

The District's projected budgeted income for the total General Fund is $207.58 million, a decrease of $1.63 million or -0.78% from prior year estimated actuals. Unrestricted totals decreased by -$3.25 million, and total $152.25 million or 73.34% of all General Fund revenues. Restricted revenues are budgeted at $55.33 million, an increase of $1.63 million or 0.78% of total revenues. Budgeted revenue totals and revisions are discussed throughout the document.



As depicted in the chart, the largest sources of income are LCFF and Property Taxes and when combined, make up total Local Control Funding Formula (LCFF) sources. Of the total budgeted income, 83.62% is attributed to LCFF sources and State sources of income account for 19.63%. Federal, other local revenue, and other financing sources make up the remaining portion of the District's General Fund revenue. Current income excludes one-time revenue, but includes deferrals and estimated carryover from the previous year.

LCFF Sources (8000-8099) $173,573,632

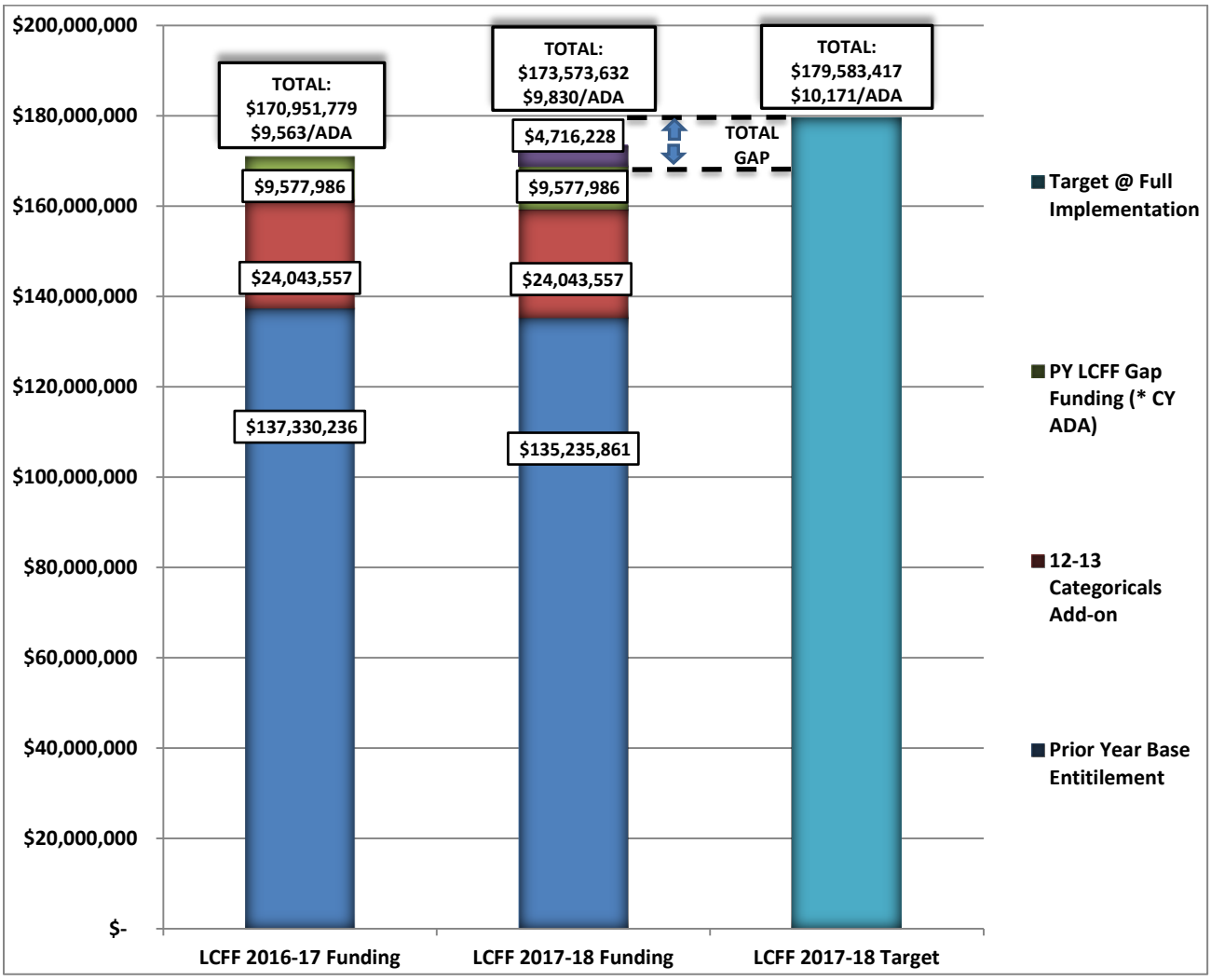
LCFF has been budgeted at $173.57 million, representing 97.11% of all unrestricted revenues, excluding contributions. The Governor's proposal includes $1.4 billion in additional Proposition 98 revenues to continue implementation of the LCFF. The increase would fund each district's "Gap" by an estimated 43.97%.

The Administration still anticipates the transition to fully fund the LCFF (aka "Target") will take eight years, with full funding occurring in 2020-2021; however, the State is forecasting that nearly 97% of the Target will be met in 2017-2018. Future increases in funding will be as the State budget appropriates funding, and will be significantly less as additional progress is made in closing the "Gap".

The LCFF Target amount at full implementation is calculated to determine the level of funding for that fiscal year, referred to as the "Gap percentage." This does not mean that

each district will receive increases equal to these amounts, but that each district's Gap (the difference between their minimum state funding and their Target amounts) would be funded by those percentages. For 2017-2018, Norwalk-La Mirada's Gap funding increase is estimated at $4.72 million, and brings the district to within nearly 97% of its full implementation Target of $179.58 million, as depicted in Graph I.

GRAPH I



LACOE continues to recommend *that districts projecting an increase in LCFF revenues in 2018-2019 and beyond also assign, reserve or otherwise set-aside the projected increase. If districts budget this increased revenue and associated expenditure, they must have a contingency or alternative plan in place should these funds fail to materialize.*

The Department of Finance is projecting that enough additional funds will be provided to fund the Gap by **71.53**% in 2018-2019 and by **73.51**% in 2019-2020. The district's multi-year projection reflects the DOF's estimates for LCFF funding and requirements for LCAP proportionality. ***Staff has communicated with the Board of Education and stakeholders about the need for a budget contingency plan to offset the forecasts of low growth in the future, declining enrollment, TANLA and CSEA settlement***

agreements, and increases to pension contributions to mitigate deficit spending and maintain solvency in the future.

The LCFF formula at full implementation is also illustrated in Table 1, and begins with all school districts receiving **base grants** per-student for four grade spans (K-3, 4-6, 7-8, and 9-12), which is then adjusted annually by the statewide cost of living adjustment (COLA) percentage, currently projected at **1.56%** for 2017-2018. **It is important to note that the COLA affects only the calculation of the LCFF Target, and does not describe the net increase in funding for each district.** The LCFF calculation then adds additional amounts per-student by adjusting the base grant by 10.4% to support grades K-3 class-size reduction (CSR), and an adjustment of 2.6% to the base grant for career technical education (CTE) in grades 9-12.

School districts who have high-need students identified as English learners, foster youth, homeless, and low-income - referred to as the **unduplicated student count -** also receive additional **Supplemental and Concentration** grants per-student. The **Supplemental** grant funding provides 20% of the base grant for all unduplicated students; and districts with unduplicated counts greater than 55% also receive **Concentration** grant funding, which provides 50% of the adjusted base grant for unduplicated students above the 55% threshold.

TABLE I

	Factors	K-3	4-6	7-8	9-12
A	**Base Grant** Amount per ADA	$7,083	$7,189	$7,403	$8,578
B	Cost of Living Adjustment (COLA)=1.56%	$110	$112	$115	$134
C = A x B	Adjusted **Base Grant** per ADA	**$7,193**	**$7,301**	**$7,518**	**$8,712**
D	Augmentation grants (CSR and CTE)	$748	$0	$0	$227
E = C + D	**Total Adjusted grant per ADA**	**$7,941**	**$7,301**	**$7,518**	**$8,939**
F	**% Unduplicated count** ***(3 yr. rolling average)***	**73.16%**	**73.16%**	**73.16%**	**73.16%**
G = (E x 20%) x F	**72.34% of Supplemental**	$1,162	$1,068	$1,100	$1,308
H = (E x 50%) x (F – 55%)	***17.34% of Concentration*** ***(% above 55%)***	$721	$663	$683	$812
I = E + G + H	**Total 2017-18 LCFF Target grant per ADA**	**$9,824**	**$9,032**	**$9,301**	**$11,059**

Other Elements Included or Affecting LCFF Calculations

Proposition 30-Education Protection Account **$22,150,142**

The EPA established the collection and disbursement of the temporary taxes generated under the voter approved Proposition 30 passed in 2012, and extended under Proposition 55 in 2016. As districts generate and receive EPA funds as part of the LCFF formula, the amount of state funding received by districts is reduced by one dollar for each dollar received - similar to local property taxes - and thus reducing the portion paid by the state to districts. EPA revenues for the current period are estimated at $22.15 million, and the District continues to utilize EPA funds to cover instructional related costs and posts the use of these funds on the District website, as required by law.

CALPADS - Enrollment, Average Daily Attendance, and Unduplicated Pupils
The LCFF Funding for "Base grants" is multiplied on **grade-span** average daily student attendance generated through the Second Period Attendance (P-2) for students. Under the funding provisions for LCFF, the District is eligible to claim the higher ADA between current or prior fiscal year. Consequently, ADA generated revenue for 2017-2018 is based on the 2016-2017 P-2 ADA of 17,589.

Table II below details the cumulative ADA decline since 2002-2003, and also shows ADA claimed for regular and special education programs, but excludes students in non-public schools or agencies and/or county community schools.

TABLE II

Actual and Projected ADA			
Fiscal Year	Generated P2 ADA	Increase /(Decline)	Accumulated Decline
2002-03	22,849	242	
2003-04	22,797	(52)	(52)
2004-05	22,347	(450)	(502)
2005-06	21,779	(568)	(1,070)
2006-07	21,227	(552)	(1,622)
2007-08	20,799	(428)	(2,050)
2008-09	20,348	(451)	(2,501)
2009-10	19,971	(377)	(2,878)
2010-11	19,541	(430)	(3,308)
2011-12	19,175	(366)	(3,674)
2012-13	18,851	(324)	(3,998)
2013-14	18,531	(320)	(4,318)
2014-15	18,181	(350)	(4,668)
2015-16	17,807	(374)	(5,042)
2016-17 Est.	17,589	(218)	(5,260)
2017-18 Est.	17,289	(300)	(5,560)
2018-19 Est.	16,989	(300)	(5,860)
2019-20 Est.	16,689	(300)	(6,160)

* excludes NPS & County Operated ADA

For 2017-2018 through 2019-2020, the table above reflects staff's projections of a further **decline in attendance of 300 students, bringing the total loss to over 6,100.** For the current reporting period, **declining enrollment will continue to lower LCFF funding by approximately $2.0 million in 2017-2018, lowering the overall Gap funding increase from $4.7 million to $2.7 million.**

Federal Revenues (8100-8299) $11,970,054

Federal income is budgeted at $11.97 million for 2017-2018, a decrease of $0.36 million from the previous reporting period. Budgeted income is inclusive of $1.19 million of carryover funds or deferred revenues and includes the following assumptions and major changes:

- Medi-Cal Billing Option income has not been budgeted for 2017-2018. After a statewide audit, districts were found to be overpaid and any future district reimbursement claims would be withheld in subsequent years until the liability is paid in full. Therefore, a contribution from the unrestricted General Fund has been budgeted to cover program costs for 2017-2018. Fiscal services staff will continue to monitor and revise budgets, as needed, for any new funds received.

- In fiscal year 2015-2016, the Medi-Cal Administrative Activities (MAA) MAA program underwent a radical transformation in how reimbursable time is measured and claimed. At the direction of the federal Centers for Medicaid and Medicare Services (CMS), the program has switched from weekly time surveys to moments assigned randomly throughout the school year or the Random Moment Time Survey (RMTS) method. The California Department of Health Services (DHCS) has begun releasing payments to the LEAs for prior years starting with 2014-2015 and our District will use these funds to cover MAA expenditures once funds are received. A contribution from the unrestricted General Fund has been budgeted to cover program costs for 2017-2018. Fiscal services staff will continue to monitor and revise this budget once the expected reimbursement amounts are received.

- Restricted revenue changes are provided in the table below. Also provided on Pages 14-16 of this report, is additional information related to program operating activities for the upcoming school year, broken down by spending category.

TABLE III

	Program Change	Carryover	Total Amount
NCLB: Title I, Part A	$92,558	$997,843	$1,090,401
Migrant Education	(187,242)		(187,242)
Carl Perkins (Secondary & Adult)	(41,658)		(41,658)
NCLB: Title II, Part A-Teacher Quality	(9,699)	29,426	19,727
NCLB: Title II, Part B-Ca. Math & Science	(810,750)	57,516	(753,234)
21st Century	(220,006)		(220,006)
NCLB: Title III – LEP	(60,502)	106,549	46,047
McKinney-Vento Homeless	(23,378)		(23,378)
Elementary & Secondary Counseling Grant	(18,989)		(18,989)
Project Read	(29,050)		(29,050)
Medi-Cal Admin Activities-MAA	(23,158)		(23,158)
E-RATE	(216,000)		(216,000)
Total Change in Restricted Income:	**($1,547,874)**	**$1,191,334**	**($356,540)**

State Revenues (8300-8599) $19,632,658

State revenues are budgeted at $19.63 million, a decrease of $3.42 million or 14.84% from the previous reporting period. Revenues include increases for prior year deferrals and carryover estimates, but were offset primarily due to the loss of one-time Discretionary funds and Clean Energy funds. Provided below are collective changes for both restricted and unrestricted programs.

Lottery **$3,412,962**

Beginning in 2015-2016, Local Education Agencies (LEAs) no longer receive the per ADA Lottery Funding for Adult or ROC/P ADA that has been part of the allocation in prior years. Accordingly, the proposed budget reflects the California Department of Education (CDE) recently revised projections based on the District's 18,058 ADA:

- The unrestricted portion is projected at $2,600,352 based on $144/ADA.
- The restricted portion is projected at $812,610 based on $45/ADA.

Mandated Cost Block Grant **$649,160**

In 2013-2014, the Board of Education voted to accept the Mandated Cost Block Grant (MBG). For 2017-2018, the budget assumes that the District will apply for the grant, which replaces the claiming process for districts; however, agencies must continue to perform mandated activities regardless and decide to participate annually. Estimated income is based on rates of $28/ADA for grades K-8, and $56/ADA for grades 9-12. Funds received will continue to be used to support the ongoing costs of post-employment retiree benefits.

Special Education **$10,305,352**

State revenues include the increase of a 1.48% COLA and reduction for declining enrollment resulting in lower State revenues of $0.20 million from 2016-2017. The major revenue categories are composed of the following and include State, Federal and Local sources for informational purposes:

TABLE IV

Source	Amount
State Aid (AB602)	$ 9,036,631
Low Incidence	46,870
Mental Health Pre-referral Services	1,043,624
Project WorkAbility 1	178,227
State Sources Subtotal:	**$ 10,305,352**
Federal Programs	4,085,978
SELPA Excess Costs for ABC	43,321
Federal and Local Sources Subtotal:	**$ 4,129,299**
Total:	**$ 14,434,651**

For fiscal year 2017-2018, as in past years, costs for the Special Education Program (excluding transportation) are **projected to exceed revenues by $20.6 million,** an increase of $1.13 million over the last reporting period, requiring a contribution from unrestricted dollars to cover the encroachment. A large portion of the increased contribution is due to fully budgeting unfilled vacant positions from 2016-2017, as well as the loss of revenue from declining enrollment, higher pension rates and the addition of two (2) new psychologist positions.

Other State Unrestricted & Restricted Categorical Programs **$5,265,184**

Other state unrestricted revenues are budgeted at $0.03 million and restricted categorical programs are budgeted at $5.24 million of which $1.76 million is for carryover. Specific programs are listed in the table below:

TABLE V

Source	Current Allocation	Carryover	Total Amount
Miscellaneous State Apportionments (STAR/CELDT)	$25,000		$25,000
Unrestricted Program Subtotal:	**$25,000**	**$0**	**$25,000**
After School Ed & Safety (ASES)	$1,773,707		1,773,707
CA Partnership Academy-VAPA	72,450	20,500	92,950
Career Technical Ed Incentive Grant	1,113,684	1,568,767	2,682,451
TUPE Cohort	145,828	13,214	159,042
California Partnership Academies	368,520	155,000	523,520
Child Health & Disability	8,514		8,514
Restricted Program Subtotal:	**$3,482,703**	**$1,757,481**	**$5,240,184**
Total:	**$3,507,703**	**$1,757,481**	**$5,265,184**

Local Revenues (8600-8799) $1,578,641

Local income is budgeted at $1.58 million, a decrease of $0.61 million from the loss of South East Academy Interagency Agreements, one-time LA Universal Preschool (LAUP) and Cerritos College AMETLL funds. Local income projections are based on prior year trends and funding agreements for specific locally funded programs as follows:

TABLE VI

Program	Amount
Sale of Surplus Equipment / Materials	$ 20,000
Interest	421,000
Miscellaneous Local Revenue	105,000
LMHS Band Booster	20,849
Site Donations	150,000
Use of Facilities	350,000
Special Education - Excess Costs	43,321
Cotsen Foundation	468,471
Totals:	**$ 1,578,641**

Other Financing Sources (8900-8979) $ 823,056

Other financing sources include Board approved transfers between unrestricted and restricted programs among the various funds of the District to support specific identified purposes. Budgeted figures include the following:

- A transfer from the School Aged Child Care (SACC) Program of $80,000; and
- A transfer from the Post-Retirement Benefits Fund (20.0) of $743,056 for 2017-2018 costs of the pay-as-you-go portion of retiree health costs.

Contributions (8980-8999) $-

Contributions to restricted programs, from the unrestricted General Fund are currently budgeted at $26.49 million, which is an increase of $1.67 million over prior year estimated totals. The table listed below provides the specific programs encroaching on the General Fund. The 2017-2018 Proposed Budget excludes the contribution for the Transportation program, which is now part of LCFF in the unrestricted General Fund.

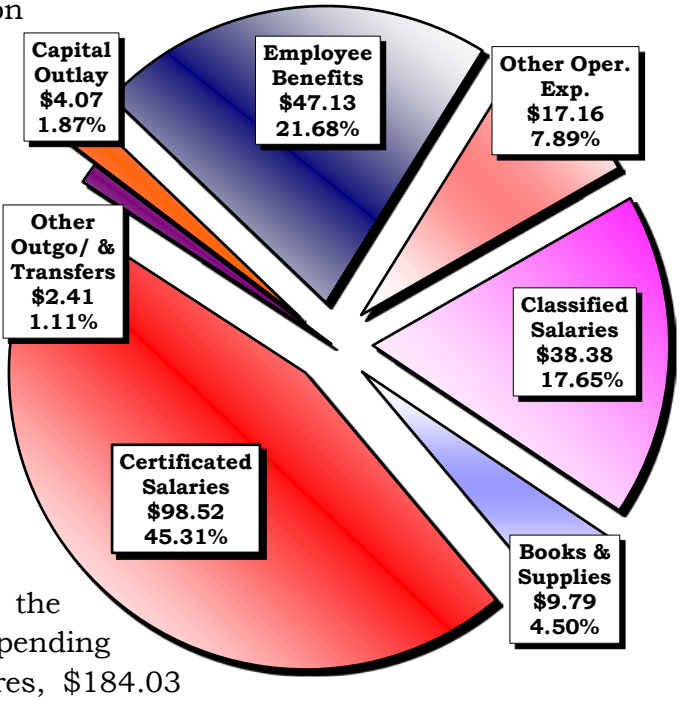
The contribution to the restricted Ongoing & Major Maintenance Account (RMA) listed below is budgeted at 2.42% of the total proposed general fund expenditures, an increase of $0.51 million that will be used for deferred maintenance projects. The contribution is higher than the required 2% contribution under AB 104, and is increasing in subsequent years to meet the phase-in requirement to return to the 3.0% required contribution by 2020-2021.

TABLE VII

Program	Budgeted Contributions (from unrestricted sources)	
Medi-Cal Billing Option	$	453,082
Special Education	$	20,599,446
Restricted Routine Maintenance	$	5,271,622
Medical Administrative Activities (MAA)	$	151,256
Health on Wheels	$	15,914
Totals:	**$**	**26,491,320**

GENERAL FUND EXPENDITURES

The District's total General Fund expenditures are budgeted at $217.45 million, an increase of $7.04 million or 3.35% from prior year estimated actuals. Unrestricted expenditures are budgeted at $158.10 million, an increase of $0.78 million or 0.49% from prior year estimated actuals. The expenditure increases reflect new or improved services for supplemental and concentration grants and salary and benefit recalculations to remove from the proposed budget the one-time negotiated 2016-2017 1.5% salary improvement to reflect the 3.0% ongoing portion of the negotiated agreements. Restricted expenditures are budgeted at $59.36 million, an increase of $6.26 million or 11.79%. This increase is primarily due to federal and state carryover funds included in the proposed budget which typically have been budgeted at First Interim for the budget year in previous years.



The pie chart on the right illustrates the District's General Fund budget by spending category; of the total budgeted expenditures, $184.03 million or 84.63% is allocated to salaries and benefits with the remaining $33.42 million or 15.37% allocated to books, materials, supplies, capital equipment, other operating expenditures, and other uses.

Detailed below is an explanation of each budget category with special emphasis on the ***unrestricted*** portion of the General Fund. For the restricted portion of the budget, a *Summary Table by Major Object Code* is provided on Page 16.

Certificated and Classified Salaries (1000-2999) $136,897,175

Unrestricted certificated salaries are budgeted at $79.49 million and classified salaries are budgeted at $26.21 million for a combined total of $105.70 million. This is an increase of $0.59 million or 0.56% over prior year estimated actuals. Included in the proposed budget are the salaries of 693 classroom teachers, 46 certificated site administrators, 35 counselors, 37 other certificated staff, 41 certificated and classified management staff, 8 confidential employees and 557 classified site and district staff.

Certificated and classified budgeted salaries also include the increased or improved services to pupils reflected in the District's LCAP. The expenditures are based on Supplemental and Concentration grant funding under the proportionality requirement,

and reflect the addition of $2.7 million for certificated salaries $0.58 million for classified positions (included in the previous paragraph's figures), along with increased services to support English-language learners, low socio-economic students, and foster youth. Additional LCAP information and funding details for 2016-2017 activities are available on Page14.

- **Negotiations**: Staffing reflects terms of the agreements between both bargaining units settled for the 2016-2017 school year, which includes a three (3%) percent salary improvement retroactive to July 1, 2016. **The District realized the use of additional LCFF funds to cover the cost of these agreements in 2016-2017. Failure by the State to fund the LCFF or further restrict control could severely affect the District's solvency in future years, and will require modifications to the District's fiscal stabilization contingency plan.**

- **Cost-of-living adjustment (COLA)**: No additional cost-of-living adjustment (COLA) has been budgeted for fiscal year 2017-2018. For informational purposes only, the calculated cost of a one (1%) percent salary improvement for all employees is $1,541,641.

- **Step, Scale and Longevity:** An estimated projection of $983,517 is included in the proposed budget.

Employee Benefits (3000-3999) $47,132,616

Employee Benefits are budgeted at $47.13 million; of this amount, $36.64 million is applicable to salaries funded with unrestricted monies and $10.49 million is applicable to salaries funded with categorical/restricted programs.

- Statutory benefits were calculated using the following rates:
  - STRS, 14.43%
  - PERS, 15.531%

Beginning in 2014-2015, the Governor proposed a plan to eliminate the estimated $74.4 billion California State Teacher's Retirement System (CalSTRS) and the Public Employees Retirement System (PERS) outstanding liabilities by requiring **increased contributions, primarily coming from employers, phased in over the next seven years** (see proposed rates below).

TABLE VIII

Employer Contribution	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
STRS	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
PERS	11.847%	13.888%	15.531%	18.10%	20.80%	23.80%

These increased employer contributions for STRS and PERS are estimated to impact the District's multi-year projections by over $4.16 million through 2019-2020.

- Alternative Retirement Program (ARP), 5.0%
- Social Security, 6.20%
- Medicare, 1.45%
- State Unemployment Insurance, 0.05%
- Workers' Compensation, 2.222%
- OPEB, 0.01436%
- OPEB, $41.15/monthly

♦ In 2000-2001, the District reached an agreement with both associations to establish a Special Reserve - Health and Welfare Benefits Fund (67.1) to contribute a negotiated level per benefited employee, which is currently at $10,350. In 2014, the District negotiated an annual ongoing contribution of $600,000 and in 2015 negotiated to raise the amount to $800,000. In 2016, the District negotiated to increase further the $800,000 contribution to $1.0 million. The increased $1.0 million contribution will cover the first $1.0 million of any increases in total cost of premiums from plan year to plan year and any increases in premium over this amount, will be borne by all eligible active employees based on a sliding scale that is tied to the health benefit plan option selected by the benefited employee. These additional ongoing contributions increased the contribution per active employee from $10,350 to $12,156 for 2017-2018. Contributions into this fund cover medical, dental, vision, life insurance, and any other miscellaneous Health and Welfare Fund related costs. The proposed budget includes $22.44 million comprising the negotiated amounts mentioned above.

♦ The District is self-funded for Workers' Compensation. A transfer of $3,500,000 from all payroll-bearing accounts in the District is included in the proposed budget to cover estimated costs.

Retirement Packages

♦ By contract, the District pays for qualified retirees' health insurance for a period of five years or to age sixty-five, whichever comes first. With the beginning of fiscal year 2006-2007, early retirees contribute the same amount to health insurance premiums as do active employees. For Plan Year 2018, the proposed budget includes coverage for approximately eighty-one (81) retirees, at a projected pay-as-you-go cost for all funds of $793,186.

Other Operating Expenditures (4000-7999) $33,424,432

Other operating expenditures include items such as instructional materials, supplies, equipment, insurance fees, software licensing, maintenance and support agreements, utilities, contracted services, consultants, conference attendance requests, indirect costs,

inter-fund transfers, etc. The table below depicts the breakdown of these funds by major object code.

TABLE IX

Major Object Code	Description	Unrestricted Resources	Restricted Resources	Total
4000	Books and Supplies	$ 5,859,946	$ 3,934,887	$ 9,794,833
5000	Contracts and Services	10,230,689	6,927,981	17,158,670
6000	Capital Outlay	16,801	4,048,497	4,065,298
7000	Other Outgo	(351,387)	2,757,018	2,405,631
Total:		**$ 15,756,049**	**$17,668,383**	**$ 33,424,432**

OTHER SIGNIFICANT BUDGET ITEMS

Local Control Accountability Plan Proportionality

The District's **Local Control Accountability Plan (LCAP)** describes goals and specific actions to achieve those goals for all pupils and each significant subgroup. The plan incorporates the public's input in addressing the State's eight priorities and describes how the budget increases or enhances services for English-language learners, low socio-economic students, and foster youth, also known as the ***proportionality requirement.***

The District's LCFF Target for 2017-2018 is estimated at $179.58 million, of which $33.62 million is for the Supplemental and Concentration Grant Target. The 2017-2018 actual phase-in amount for LCFF is calculated using the Department of Finance assumption of a Gap Funding percentage of 43.97%. The District's estimated unduplicated pupil percentage for 2017-2018 is 73.16% based on the three-year rolling average. ***Total accumulated funding generated by these unduplicated pupils is estimated at $29.38 million, resulting in a minimum proportionality percentage for supplemental and concentration grant funding of 20.99%.*** The improved or increased services focus on the District's strategic goals, and are detailed in the LCAP.

Restricted Program Expenditures $59,355,213

State and Federal restricted expenditures are budgeted at $59.36 million or 27.30% of the total General Fund activity. Restricted program funding provides additional support to specific student populations in order to meet their varied educational needs. Total restricted expenditures have been increased in total by $6.26 million over the previous reporting period, primarily due to the inclusion of $2.95 million of 2016-2017 carryover program funds and the following major changes:

Significant Restricted Program Changes (informational only)

- **California Clean Energy Jobs Act – Proposition 39:** Proposition 39 funds were made available to Local Educational Agencies (LEAs) for eligible projects to improve energy efficiency and expand clean energy generations in schools. The

District was required to submit a plan, which was approved by the State; and for 2017-2018, total expenditures are budgeted at $2.68 million. The Proposition 39 expenditure plan and projects are anticipated to last through 2018-2019 and the District has secured the assistance of an outside contractor to provide energy management projects.

- **Career Tech Education (CTE) Incentive Grant** program was established as a state education, economic and workforce development initiative with the goal of providing K-12 students with the knowledge and skills necessary to transition to employment and postsecondary education. For 2017-2018, total expenditures are budgeted at $2.68 million.

- **College Readiness Block Grant** funds are intended to provide high school pupils with additional support to increase their enrollment at institutions of higher learning and complete an undergraduate degree within four years. Included in the Proposed Budget is $0.62 million to cover exam fees and training for teachers and counselors.

- **Educator Effectiveness – One-Time:** These one-time funds are to be used for professional development, coaching and support services. District staff submitted to the Board of Education a three-year plan on June 6, 2016 and has designated these funds to support teachers to participate in professional development opportunities. The 2017-2018 budget includes $0.72 million to reflect the final year of the three-year Board plan.

Table X is provided on Page 16 to illustrate the restricted expenditure totals by major object code.

Resource	Object Code / Program/Description	1000-1999 Certificated Salaries	2000-2999 Classified Salaries	3000-3999 Benefits	4000-4999 Books & Supplies	5000-5999 Services & Other Operating	6000-6999 Capital Outlay	7100-7699 Other Outgo	Total Expenditures
3010	Title I	$1,226,088	$892,659	$602,089	$1,257,313	$959,190	$0	$275,753	$5,213,092
306X & 3110	Migrant Ed	$125,109	$149,023	$75,572	$8,488	$28,158	$0	$19,947	$406,297
6500 & Federal	All Special Ed	$15,769,067	$6,541,612	$7,686,974	$290,176	$3,376,176	$5,000	$1,365,092	$35,034,097
3550 & 3555	Carl Perkins	$23,275	$1,000	$4,131	$83,087	$15,988	$8,680	$6,374	$142,535
4035 & 4036	Title II, Part A	$418,765	$0	$131,519	$12,468	$52,770	$0	$33,721	$649,243
4050	Title II, Part B - (CaMSP)	$20,000	$0	$2,516	$18,000	$17,000	$0	$0	$57,516
4124	21st Century	$23,088	$194,937	$38,216	$18,280	$18,371	$0	$14,645	$307,537
4203	Title III	$112,388	$0	$40,450	$210,330	$40,900	$0	$8,081	$412,149
5630	McKinney Vento	$15,461	$154,152	$42,987	$18,616	$7,000	$0	$13,150	$251,366
5640	Medi-Cal	$167,897	$128,587	$138,534	$0	$18,064	$0	$0	$453,082
5811	Elem. & Secon Counseling	$0	$251,088	$95,112	$3,313	$3,500	$0	$19,486	$372,499
6010	After School Ed - (ASES)	$7,215	$1,304,587	$234,053	$76,020	$67,370	$0	$84,462	$1,773,707
6230	Clean Energy Grant	$0	$106,076	$48,072	$0	$0	$2,517,012	$8,478	$2,679,638
6264	Educator Effectiveness	$411,263	$0	$74,711	$0	$200,000	$0	$37,866	$723,840
6300	Restricted Lottery	$0	$0	$0	$812,610	$0	$0	$0	$812,610
6385	Visual & Perf. Arts Academy	$12,800	$4,000	$3,345	$45,786	$23,229	$0	$3,790	$92,950
6387	Career Tec Ed (CTE) Incentive	$122,807	$0	$27,326	$284,401	$677,000	$1,517,805	$53,112	$2,682,451
6690	TUPE Cohort	$24,320	$56,076	$24,298	$6,750	$41,175	$0	$6,423	$159,042
7220	Partnership Academies	$164,451	$2,500	$25,887	$164,897	$141,218	$0	$24,567	$523,520
7338	College Readiness Grant	$0	$0	$0	$57,967	$530,000	$0	$32,456	$620,423
8150	Maintenance	$0	$2,310,457	$1,032,852	$545,000	$633,698	$0	$749,615	$5,271,622
9018	Project Read	$8,000	$0	$1,453	$5,147	$2,940	$0	$0	$17,540
9025	Cotsen Foundation	$320,326	$0	$125,145	$16,000	$7,000	$0	$0	$468,471
9050	Medi-Cal Admin Activities	$50,727	$52,303	$35,806	$0	$12,420	$0	$0	$151,256
9055	Health on Wheels	$0	$13,946	$1,218	$238	$512	$0	$0	$15,914
9150	Advance Placement Exam	$0	$0	$0	$0	$54,302	$0	$0	$54,302
9160	Child Health & Disability	$6,122	$0	$2,392	$0	$0	$0	$0	$8,514
Total Expenditures		**$19,029,169**	**$12,163,003**	**$10,494,658**	**$3,934,887**	**$6,927,981**	**$4,048,497**	**$2,757,018**	**$59,355,213**

TABLE X

OTHER FUNDS - SUMMARY BUDGET

In addition to the General Fund, which is used to operate core services, the District, by law, also operates and maintains other special purpose funds. A detailed report of all other funds is available with the State Forms beginning on Page 38 of this document. Total estimated expenditures for all other funds are budgeted at $87.49 million, or 28.69% of all operating fund activities. At this time, the following funds are in use and a summary of their budgeted revenues and expenditures is provided in the table below.

TABLE XI

	Fund	REVENUES	EXPENDITURES
11.0	Adult Education Fund	$4,972,049	$4,774,774
12.0	Child Development Fund	11,352,817	11,371,232
13.0	Cafeteria Fund	10,814,100	11,729,368
14.0	Deferred Maintenance Fund	800,618	548,900
20.0	Special Reserve Other Post-Employment Benefits Fund	704,160	743,056
21.0	Building Fund - Measures S and G	180,000	9,242,253
25.0	Capital Facilities Fund	333,064	919,579
35.1	County School Facilities Fund - Proposition 47	-	-
40.1	Special Reserve Fund - Facilities	1,258,239	2,233,971
40.2	Special Reserve Fund - Hoxie	771,086	97,822
40.4	Special Reserve Fund - Capital Equipment/Replacement	202,000	191,167
51.0	Bond Interest and Redemption Fund	15,568,903	15,851,541
63.0	Child Care Enterprise Fund	925,166	804,000
67.1	Self-Insurance Fund - Health & Welfare Benefits	25,029,684	24,312,326
67.2	Self-Insurance Fund - Liability/Property	1,222,904	1,218,479
67.3	Self-Insurance Fund - Workers' Compensation	3,763,548	3,451,005
73.0	Foundation Trust Fund	166	500
	Totals:	**$77,898,504**	**$87,489,973**

Significant changes in other funds income and expenditures are detailed below:

- The **Adult Education Fund (Fund 11.0)** revenues and expenditures are budgeted at $4.97 million and $4.77 million; an increase from last year mainly due to the addition of eight (8) new classes originally provided under the ROP joint-powers agreement.

- The **Deferred Maintenance Fund (Fund 14.0**) budgeted income increased to reflect the inter-fund transfer from the restricted Ongoing & Major Maintenance Account for the additional phase-in amount to meet the AB104 requirement of 3%. These funds are budgeted to complete asphalt work at Dulles elementary and La Mirada high school.

- The **Measure S and G Building Fund (Fund 21.0**) reflect budgeted expenditures of $9.24 million and include the following projects: Landscaping/irrigation at Benton and Corvallis for $5.97 million; pro-rata share of salaries and benefits of the Facilities department for $0.43 million; HVAC project at Morrison, Gardenhill,

Hutchinson and Los Alisos (to include central management fees) for a total budget of $2.31 million; technology/endowment/devices for $0.50 million and legal fees for $0.04 million.

- Revenues for the Special Reserve Facility Fund (Fund 40.1) are budgeted for a total amount of $1.26 million to include Redevelopment Agency (RDA) income, lease/rental income and interest income. Expenditures are budgeted for $2.23 million and include the following: new and existing projects; roof replacement at Edmondson; New River and Lampton totaling $1.25 million; playground projects at Dulles, Sanchez, and Escalona for $0.47 million; La Mirada stadium and field renovation for $0.35 million; marquee projects at Hutchinson and Los Coyotes totaling $0.12 million; and real estate development consulting services for the Excelsior property for $0.05 million.

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:

[X] 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.

[X] 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:

Place: Norwalk-La Mirada Unified School District
Date: June 2-26, 2017

Adoption Date: June 26, 2017

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

Public Hearing:

Place: 12820 Pioneer Blvd., Norwalk, CA 9
Date:
Time: 6:30 p.m.

Contact person for additional information on the budget reports:

Name: Manuel Cardoso
Title: Director of Fiscal Services

Telephone: (562) 210-2028
E-mail: mcardoso@nlmusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 26, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	$ 16,916,000.00
Less: Amount of total liabilities reserved in budget:	$
Estimated accrued but unfunded liabilities:	$ 16,916,000.00

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

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

Signed _____ Date of Meeting: _____

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

For additional information on this certification, please contact:

Name: Manuel Cardoso

Title: Director of Fiscal Services

Telephone: (562) 868-0431, Ext. 102028

E-mail: mcardoso@nlmusd.org

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	170,805,830.00	0.00	170,805,830.00	173,573,632.00	0.00	173,573,632.00	1.6%
2) Federal Revenue		8100-8299	0.00	12,326,594.00	12,326,594.00	0.00	11,970,054.00	11,970,054.00	-2.9%
3) Other State Revenue		8300-8599	7,195,200.00	15,859,855.00	23,055,055.00	3,274,512.00	16,358,146.00	19,632,658.00	-14.8%
4) Other Local Revenue		8600-8799	1,494,779.00	697,851.00	2,192,630.00	1,066,849.00	511,792.00	1,578,641.00	-28.0%
5) TOTAL, REVENUES			179,495,809.00	28,884,300.00	208,380,109.00	177,914,993.00	28,839,992.00	206,754,985.00	-0.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	78,471,454.00	18,809,704.00	97,281,158.00	79,491,016.00	19,029,169.00	98,520,185.00	1.3%
2) Classified Salaries		2000-2999	26,643,637.00	12,023,689.00	38,667,326.00	26,213,987.00	12,163,003.00	38,376,990.00	-0.8%
3) Employee Benefits		3000-3999	33,222,989.00	9,689,799.00	42,912,788.00	36,637,958.00	10,494,658.00	47,132,616.00	9.8%
4) Books and Supplies		4000-4999	4,744,927.00	3,469,208.00	8,214,135.00	5,859,946.00	3,934,887.00	9,794,833.00	19.2%
5) Services and Other Operating Expenditures		5000-5999	12,126,910.00	5,916,155.00	18,043,065.00	10,230,689.00	6,927,981.00	17,158,670.00	-4.9%
6) Capital Outlay		6000-6999	95,277.00	1,189,957.00	1,285,234.00	16,801.00	4,048,497.00	4,065,298.00	216.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,363,541.00	1,105,140.00	3,468,681.00	284,087.00	1,105,140.00	1,389,227.00	-59.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,503,749.00)	889,376.00	(614,373.00)	(1,783,677.00)	1,151,878.00	(631,799.00)	2.8%
9) TOTAL, EXPENDITURES			156,164,986.00	53,093,028.00	209,258,014.00	156,950,807.00	58,855,213.00	215,806,020.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,330,823.00	(24,208,728.00)	(877,905.00)	20,964,186.00	(30,015,221.00)	(9,051,035.00)	931.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	823,056.00	0.00	823,056.00	823,056.00	0.00	823,056.00	0.0%
b) Transfers Out		7600-7629	1,157,776.00	0.00	1,157,776.00	1,148,203.00	500,000.00	1,648,203.00	42.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,821,430.00)	24,821,430.00	0.00	(26,491,320.00)	26,491,320.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,156,150.00)	24,821,430.00	(334,720.00)	(26,816,467.00)	25,991,320.00	(825,147.00)	146.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,825,327.00)	612,702.00	(1,212,625.00)	(5,852,281.00)	(4,023,901.00)	(9,876,182.00)	714.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	38,319,095.95	3,786,631.52	42,105,727.47	36,493,768.95	4,399,333.52	40,893,102.47	-2.9%
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)			38,319,095.95	3,786,631.52	42,105,727.47	36,493,768.95	4,399,333.52	40,893,102.47	-2.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,319,095.95	3,786,631.52	42,105,727.47	36,493,768.95	4,399,333.52	40,893,102.47	-2.9%
2) Ending Balance, June 30 (E + F1e)			36,493,768.95	4,399,333.52	40,893,102.47	30,641,487.95	375,432.52	31,016,920.47	-24.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	183,972.95	0.00	183,972.95	125,000.00	0.00	125,000.00	-32.1%
Stores		9712	156,668.71	0.00	156,668.71	250,000.00	0.00	250,000.00	59.6%
Prepaid Expenditures		9713	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,399,334.07	4,399,334.07	0.00	375,433.30	375,433.30	-91.5%
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	125,710.58	0.00	125,710.58	173,482.58	0.00	173,482.58	38.0%
Site carryover	1100	9780				*173,482.58*		*173,482.58*	
Site Carryover	1100	9780	*125,710.58*		*125,710.58*				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,312,474.00	0.00	6,312,474.00	6,523,627.00	0.00	6,523,627.00	3.3%
Unassigned/Unappropriated Amount		9790	29,694,942.71	(0.55)	29,694,942.16	23,549,378.37	(0.78)	23,549,377.59	-20.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	62,307,928.67	(19,900,511.15)	42,407,417.52				
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	183,972.95	0.00	183,972.95				
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	271,111.91	364,302.27	635,414.18				
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	156,668.71	0.00	156,668.71				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			62,919,682.24	(19,536,208.88)	43,383,473.36				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,040,497.92	236,586.37	3,277,084.29				
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			3,040,497.92	236,586.37	3,277,084.29				
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)			59,879,184.32	(19,772,795.25)	40,106,389.07				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	120,948,266.00	0.00	120,948,266.00	125,075,939.00	0.00	125,075,939.00	3.4%
Education Protection Account State Aid - Current Year		8012	23,655,962.00	0.00	23,655,962.00	22,150,142.00	0.00	22,150,142.00	-6.4%
State Aid - Prior Years		8019	(145,949.00)	0.00	(145,949.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	105,773.00	0.00	105,773.00	105,773.00	0.00	105,773.00	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	2,031.00	0.00	2,031.00	2,031.00	0.00	2,031.00	0.0%
County & District Taxes Secured Roll Taxes		8041	15,996,429.00	0.00	15,996,429.00	15,996,429.00	0.00	15,996,429.00	0.0%
Unsecured Roll Taxes		8042	273,983.00	0.00	273,983.00	273,983.00	0.00	273,983.00	0.0%
Prior Years' Taxes		8043	295,054.00	0.00	295,054.00	295,054.00	0.00	295,054.00	0.0%
Supplemental Taxes		8044	807,442.00	0.00	807,442.00	807,442.00	0.00	807,442.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	8,325,360.00	0.00	8,325,360.00	8,325,360.00	0.00	8,325,360.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	541,479.00	0.00	541,479.00	541,479.00	0.00	541,479.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			170,805,830.00	0.00	170,805,830.00	173,573,632.00	0.00	173,573,632.00	1.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			170,805,830.00	0.00	170,805,830.00	173,573,632.00	0.00	173,573,632.00	1.6%
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	3,312,680.00	3,312,680.00	0.00	3,312,680.00	3,312,680.00	0.0%
Special Education Discretionary Grants		8182	0.00	669,348.00	669,348.00	0.00	669,348.00	669,348.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	623,015.00	623,015.00	0.00	398,148.00	398,148.00	-36.1%
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		4,122,691.00	4,122,691.00		5,213,092.00	5,213,092.00	26.4%
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		629,516.00	629,516.00		649,243.00	649,243.00	3.1%
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 Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		366,102.00	366,102.00		412,149.00	412,149.00	12.6%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		1,355,407.00	1,355,407.00		390,742.00	390,742.00	-71.2%
Career and Technical Education	3500-3599	8290		184,193.00	184,193.00		142,535.00	142,535.00	-22.6%
All Other Federal Revenue	All Other	8290	0.00	1,063,642.00	1,063,642.00	0.00	782,117.00	782,117.00	-26.5%
TOTAL, FEDERAL REVENUE			0.00	12,326,594.00	12,326,594.00	0.00	11,970,054.00	11,970,054.00	-2.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		9,078,575.00	9,078,575.00		9,083,501.00	9,083,501.00	0.1%
Prior Years	6500	8319		198,395.00	198,395.00		0.00	0.00	-100.0%
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	4,483,634.00	0.00	4,483,634.00	649,160.00	0.00	649,160.00	-85.5%
Lottery - Unrestricted and Instructional Materials		8560	2,681,566.00	894,253.00	3,575,819.00	2,600,352.00	812,610.00	3,412,962.00	-4.6%
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		1,622,022.00	1,622,022.00		1,773,707.00	1,773,707.00	9.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		143,061.00	143,061.00		159,042.00	159,042.00	11.2%
California Clean Energy Jobs Act	6230	8590		1,116,372.00	1,116,372.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		131,329.00	131,329.00		2,682,451.00	2,682,451.00	1942.5%
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	30,000.00	2,675,848.00	2,705,848.00	25,000.00	1,846,835.00	1,871,835.00	-30.8%
TOTAL, OTHER STATE REVENUE			7,195,200.00	15,859,855.00	23,055,055.00	3,274,512.00	16,358,146.00	19,632,658.00	-14.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	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	3,000.00	3,000.00	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
Interest		8660	421,000.00	0.00	421,000.00	421,000.00	0.00	421,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	209,922.00	0.00	209,922.00	0.00	0.00	0.00	-100.0%
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	493,857.00	651,530.00	1,145,387.00	275,849.00	468,471.00	744,320.00	-35.0%
Tuition		8710	0.00	43,321.00	43,321.00	0.00	43,321.00	43,321.00	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			1,494,779.00	697,851.00	2,192,630.00	1,066,849.00	511,792.00	1,578,641.00	-28.0%
TOTAL, REVENUES			179,495,809.00	28,884,300.00	208,380,109.00	177,914,993.00	28,839,992.00	206,754,985.00	-0.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	61,976,221.00	14,830,342.00	76,806,563.00	63,895,082.00	15,241,248.00	79,136,330.00	3.0%
Certificated Pupil Support Salaries		1200	3,473,387.00	2,171,710.00	5,645,097.00	3,570,813.00	2,004,388.00	5,575,201.00	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	8,123,391.00	806,736.00	8,930,127.00	8,111,930.00	805,582.00	8,917,512.00	-0.1%
Other Certificated Salaries		1900	4,898,455.00	1,000,916.00	5,899,371.00	3,913,191.00	977,951.00	4,891,142.00	-17.1%
TOTAL, CERTIFICATED SALARIES			78,471,454.00	18,809,704.00	97,281,158.00	79,491,016.00	19,029,169.00	98,520,185.00	1.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,162,801.00	7,277,824.00	9,440,625.00	2,164,215.00	7,517,447.00	9,681,662.00	2.6%
Classified Support Salaries		2200	11,911,712.00	2,492,314.00	14,404,026.00	12,039,777.00	2,546,463.00	14,586,240.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	2,615,138.00	1,128,969.00	3,744,107.00	2,612,297.00	1,063,016.00	3,675,313.00	-1.8%
Clerical, Technical and Office Salaries		2400	8,103,000.00	960,087.00	9,063,087.00	8,203,069.00	887,191.00	9,090,260.00	0.3%
Other Classified Salaries		2900	1,850,986.00	164,495.00	2,015,481.00	1,194,629.00	148,886.00	1,343,515.00	-33.3%
TOTAL, CLASSIFIED SALARIES			26,643,637.00	12,023,689.00	38,667,326.00	26,213,987.00	12,163,003.00	38,376,990.00	-0.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,658,163.00	2,254,934.00	11,913,097.00	11,285,274.00	2,607,000.00	13,892,274.00	16.6%
PERS		3201-3202	3,233,202.00	1,324,017.00	4,557,219.00	3,723,083.00	1,534,206.00	5,257,289.00	15.4%
OASDI/Medicare/Alternative		3301-3302	3,062,950.00	1,184,464.00	4,247,414.00	3,201,407.00	1,218,259.00	4,419,666.00	4.1%
Health and Welfare Benefits		3401-3402	14,250,286.00	4,035,325.00	18,285,611.00	15,357,036.00	4,269,823.00	19,626,859.00	7.3%
Unemployment Insurance		3501-3502	58,083.00	15,608.00	73,691.00	52,803.00	15,552.00	68,355.00	-7.2%
Workers' Compensation		3601-3602	2,446,123.00	722,141.00	3,168,264.00	2,483,851.00	686,735.00	3,170,586.00	0.1%
OPEB, Allocated		3701-3702	33,003.00	4,775.00	37,778.00	16,203.00	4,457.00	20,660.00	-45.3%
OPEB, Active Employees		3751-3752	480,179.00	148,535.00	628,714.00	517,301.00	158,626.00	675,927.00	7.5%
Other Employee Benefits		3901-3902	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,222,989.00	9,689,799.00	42,912,788.00	36,637,958.00	10,494,658.00	47,132,616.00	9.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	377,688.00	377,688.00	2,066,756.00	735,469.00	2,802,225.00	641.9%
Books and Other Reference Materials		4200	15,578.00	57,056.00	72,634.00	2,300.00	7,092.00	9,392.00	-87.1%
Materials and Supplies		4300	4,021,111.00	2,250,666.00	6,271,777.00	3,459,737.00	2,665,054.00	6,124,791.00	-2.3%
Noncapitalized Equipment		4400	708,238.00	783,798.00	1,492,036.00	331,153.00	527,272.00	858,425.00	-42.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,744,927.00	3,469,208.00	8,214,135.00	5,859,946.00	3,934,887.00	9,794,833.00	19.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,594,418.00	1,594,418.00	0.00	1,321,647.00	1,321,647.00	-17.1%
Travel and Conferences		5200	406,392.00	321,631.00	728,023.00	427,535.00	836,153.00	1,263,688.00	73.6%
Dues and Memberships		5300	53,627.00	3,060.00	56,687.00	52,738.00	2,800.00	55,538.00	-2.0%
Insurance		5400 - 5450	1,322,487.00	0.00	1,322,487.00	1,222,487.00	0.00	1,222,487.00	-7.6%
Operations and Housekeeping Services		5500	3,977,788.00	2,000.00	3,979,788.00	4,063,580.00	3,000.00	4,066,580.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,026,950.00	242,827.00	1,269,777.00	782,646.00	202,517.00	985,163.00	-22.4%
Transfers of Direct Costs		5710	(140,667.00)	140,667.00	0.00	(122,133.00)	122,133.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(472,077.00)	0.00	(472,077.00)	(567,285.00)	0.00	(567,285.00)	20.2%
Professional/Consulting Services and Operating Expenditures		5800	5,419,447.00	3,590,062.00	9,009,509.00	3,859,090.00	4,421,212.00	8,280,302.00	-8.1%
Communications		5900	532,963.00	21,490.00	554,453.00	512,031.00	18,519.00	530,550.00	-4.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,126,910.00	5,916,155.00	18,043,065.00	10,230,689.00	6,927,981.00	17,158,670.00	-4.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & 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	9,133.00	1,177,725.00	1,186,858.00	0.00	2,517,012.00	2,517,012.00	112.1%
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	64,347.00	12,232.00	76,579.00	16,801.00	1,531,485.00	1,548,286.00	1921.8%
Equipment Replacement		6500	21,797.00	0.00	21,797.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			95,277.00	1,189,957.00	1,285,234.00	16,801.00	4,048,497.00	4,065,298.00	216.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	270,995.00	1,093,247.00	1,364,242.00	270,995.00	1,093,247.00	1,364,242.00	0.0%
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	2,079,454.00	0.00	2,079,454.00	0.00	0.00	0.00	-100.0%
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	1,352.00	1,228.00	2,580.00	2,704.00	1,838.00	4,542.00	76.0%
Other Debt Service - Principal		7439	11,740.00	10,665.00	22,405.00	10,388.00	10,055.00	20,443.00	-8.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,363,541.00	1,105,140.00	3,468,681.00	284,087.00	1,105,140.00	1,389,227.00	-59.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(889,376.00)	889,376.00	0.00	(1,151,878.00)	1,151,878.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(614,373.00)	0.00	(614,373.00)	(631,799.00)	0.00	(631,799.00)	2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,503,749.00)	889,376.00	(614,373.00)	(1,783,677.00)	1,151,878.00	(631,799.00)	2.8%
TOTAL, EXPENDITURES			156,164,986.00	53,093,028.00	209,258,014.00	156,950,807.00	58,855,213.00	215,806,020.00	3.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	823,056.00	0.00	823,056.00	823,056.00	0.00	823,056.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			823,056.00	0.00	823,056.00	823,056.00	0.00	823,056.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	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	957,776.00	0.00	957,776.00	948,203.00	500,000.00	1,448,203.00	51.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,157,776.00	0.00	1,157,776.00	1,148,203.00	500,000.00	1,648,203.00	42.4%
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	(24,821,430.00)	24,821,430.00	0.00	(26,491,320.00)	26,491,320.00	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			(24,821,430.00)	24,821,430.00	0.00	(26,491,320.00)	26,491,320.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(25,156,150.00)	24,821,430.00	(334,720.00)	(26,816,467.00)	25,991,320.00	(825,147.00)	146.5%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	170,805,830.00	0.00	170,805,830.00	173,573,632.00	0.00	173,573,632.00	1.6%
2) Federal Revenue		8100-8299	0.00	12,326,594.00	12,326,594.00	0.00	11,970,054.00	11,970,054.00	-2.9%
3) Other State Revenue		8300-8599	7,195,200.00	15,859,855.00	23,055,055.00	3,274,512.00	16,358,146.00	19,632,658.00	-14.8%
4) Other Local Revenue		8600-8799	1,494,779.00	697,851.00	2,192,630.00	1,066,849.00	511,792.00	1,578,641.00	-28.0%
5) TOTAL, REVENUES			179,495,809.00	28,884,300.00	208,380,109.00	177,914,993.00	28,839,992.00	206,754,985.00	-0.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		87,810,918.00	34,561,057.00	122,371,975.00	92,866,746.00	37,311,643.00	130,178,389.00	6.4%
2) Instruction - Related Services	2000-2999		22,283,689.00	6,571,964.00	28,855,653.00	21,153,062.00	8,239,750.00	29,392,812.00	1.9%
3) Pupil Services	3000-3999		14,108,918.00	3,917,496.00	18,026,414.00	14,331,530.00	3,807,242.00	18,138,772.00	0.6%
4) Ancillary Services	4000-4999		987,868.00	0.00	987,868.00	922,406.00	0.00	922,406.00	-6.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,681,426.00	889,376.00	11,570,802.00	9,844,895.00	1,151,878.00	10,996,773.00	-5.0%
8) Plant Services	8000-8999		17,928,626.00	6,047,995.00	23,976,621.00	17,548,081.00	7,239,560.00	24,787,641.00	3.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,363,541.00	1,105,140.00	3,468,681.00	284,087.00	1,105,140.00	1,389,227.00	-59.9%
10) TOTAL, EXPENDITURES			156,164,986.00	53,093,028.00	209,258,014.00	156,950,807.00	58,855,213.00	215,806,020.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,330,823.00	(24,208,728.00)	(877,905.00)	20,964,186.00	(30,015,221.00)	(9,051,035.00)	931.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	823,056.00	0.00	823,056.00	823,056.00	0.00	823,056.00	0.0%
b) Transfers Out		7600-7629	1,157,776.00	0.00	1,157,776.00	1,148,203.00	500,000.00	1,648,203.00	42.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,821,430.00)	24,821,430.00	0.00	(26,491,320.00)	26,491,320.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,156,150.00)	24,821,430.00	(334,720.00)	(26,816,467.00)	25,991,320.00	(825,147.00)	146.5%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals Unrestricted (A)	2016-17 Estimated Actuals Restricted (B)	2016-17 Estimated Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,825,327.00)	612,702.00	(1,212,625.00)	(5,852,281.00)	(4,023,901.00)	(9,876,182.00)	714.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	38,319,095.95	3,786,631.52	42,105,727.47	36,493,768.95	4,399,333.52	40,893,102.47	-2.9%
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)			38,319,095.95	3,786,631.52	42,105,727.47	36,493,768.95	4,399,333.52	40,893,102.47	-2.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,319,095.95	3,786,631.52	42,105,727.47	36,493,768.95	4,399,333.52	40,893,102.47	-2.9%
2) Ending Balance, June 30 (E + F1e)			36,493,768.95	4,399,333.52	40,893,102.47	30,641,487.95	375,432.52	31,016,920.47	-24.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	183,972.95	0.00	183,972.95	125,000.00	0.00	125,000.00	-32.1%
Stores		9712	156,668.71	0.00	156,668.71	250,000.00	0.00	250,000.00	59.6%
Prepaid Expenditures		9713	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,399,334.07	4,399,334.07	0.00	375,433.30	375,433.30	-91.5%
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	125,710.58	0.00	125,710.58	173,482.58	0.00	173,482.58	38.0%
Site carryover	1100	9780				*173,482.58*		*173,482.58*	
Site Carryover	1100	9780	*125,710.58*		*125,710.58*				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,312,474.00	0.00	6,312,474.00	6,523,627.00	0.00	6,523,627.00	3.3%
Unassigned/Unappropriated Amount		9790	29,694,942.71	(0.55)	29,694,942.16	23,549,378.37	(0.78)	23,549,377.59	-20.7%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6230	California Clean Energy Jobs Act	2,679,637.77	0.00
6264	Educator Effectiveness (15-16)	723,840.15	0.15
6500	Special Education	0.40	0.40
6512	Special Ed: Mental Health Services	375,432.75	375,432.75
7338	College Readiness Block Grant	620,423.00	0.00
Total, Restricted Balance		4,399,334.07	375,433.30

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	486,640.00	486,640.00	0.0%
3) Other State Revenue		8300-8599	3,963,097.00	3,963,097.00	0.0%
4) Other Local Revenue		8600-8799	368,713.00	522,312.00	41.7%
5) TOTAL, REVENUES			4,818,450.00	4,972,049.00	3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,665,688.00	1,801,318.00	8.1%
2) Classified Salaries		2000-2999	623,323.00	751,959.00	20.6%
3) Employee Benefits		3000-3999	621,516.00	759,691.00	22.2%
4) Books and Supplies		4000-4999	156,732.00	140,850.00	-10.1%
5) Services and Other Operating Expenditures		5000-5999	635,106.00	737,663.00	16.1%
6) Capital Outlay		6000-6999	90,211.00	583,293.00	546.6%
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			3,792,576.00	4,774,774.00	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,025,874.00	197,275.00	-80.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,025,874.00	197,275.00	-80.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,174,265.15	2,200,139.15	87.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,174,265.15	2,200,139.15	87.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,174,265.15	2,200,139.15	87.4%
2) Ending Balance, June 30 (E + F1e)			2,200,139.15	2,397,414.15	9.0%
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	2,200,139.15	2,397,414.15	9.0%
Stabilize the General Fund	0000	9780		*2,397,414.15*	
Stabilize the General Fund	0000	9780	*2,200,139.15*		
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	2,127,224.25		
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	5,586.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,132,810.54		
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	107,267.00		
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			107,267.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,025,543.54		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	486,640.00	486,640.00	0.0%
TOTAL, FEDERAL REVENUE			486,640.00	486,640.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	3,963,097.00	3,963,097.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,963,097.00	3,963,097.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,618.00	14,527.00	36.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	358,095.00	507,785.00	41.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			368,713.00	522,312.00	41.7%
TOTAL, REVENUES			4,818,450.00	4,972,049.00	3.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,113,806.00	1,401,833.00	25.9%
Certificated Pupil Support Salaries		1200	129,432.00	107,589.00	-16.9%
Certificated Supervisors' and Administrators' Salaries		1300	422,450.00	291,896.00	-30.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,665,688.00	1,801,318.00	8.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	56,284.00	63,070.00	12.1%
Classified Support Salaries		2200	221,309.00	260,908.00	17.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	92,172.00	New
Clerical, Technical and Office Salaries		2400	333,656.00	321,329.00	-3.7%
Other Classified Salaries		2900	12,074.00	14,480.00	19.9%
TOTAL, CLASSIFIED SALARIES			623,323.00	751,959.00	20.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	192,575.00	256,685.00	33.3%
PERS		3201-3202	70,977.00	92,250.00	30.0%
OASDI/Medicare/Alternative		3301-3302	70,010.00	81,033.00	15.7%
Health and Welfare Benefits		3401-3402	224,394.00	261,880.00	16.7%
Unemployment Insurance		3501-3502	1,157.00	1,270.00	9.8%
Workers' Compensation		3601-3602	55,155.00	56,538.00	2.5%
OPEB, Allocated		3701-3702	375.00	361.00	-3.7%
OPEB, Active Employees		3751-3752	6,873.00	9,674.00	40.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			621,516.00	759,691.00	22.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,523.00	1,500.00	-1.5%
Materials and Supplies		4300	64,540.00	71,147.00	10.2%
Noncapitalized Equipment		4400	90,669.00	68,203.00	-24.8%
TOTAL, BOOKS AND SUPPLIES			156,732.00	140,850.00	-10.1%

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	7,446.00	10,000.00	34.3%
Dues and Memberships		5300	3,388.00	3,388.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	80,342.00	73,500.00	-8.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,722.00	25,292.00	-1.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	444,622.00	539,762.00	21.4%
Professional/Consulting Services and Operating Expenditures		5800	37,383.00	45,721.00	22.3%
Communications		5900	36,203.00	40,000.00	10.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			635,106.00	737,663.00	16.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	23,293.00	23,293.00	0.0%
Buildings and Improvements of Buildings		6200	49,336.00	550,000.00	1014.8%
Equipment		6400	17,582.00	10,000.00	-43.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			90,211.00	583,293.00	546.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,792,576.00	4,774,774.00	25.9%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	486,640.00	486,640.00	0.0%
3) Other State Revenue		8300-8599	3,963,097.00	3,963,097.00	0.0%
4) Other Local Revenue		8600-8799	368,713.00	522,312.00	41.7%
5) TOTAL, REVENUES			4,818,450.00	4,972,049.00	3.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,565,577.00	2,028,493.00	29.6%
2) Instruction - Related Services	2000-2999		1,546,250.00	1,562,010.00	1.0%
3) Pupil Services	3000-3999		169,056.00	148,190.00	-12.3%
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		511,693.00	1,036,081.00	102.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,792,576.00	4,774,774.00	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,025,874.00	197,275.00	-80.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,025,874.00	197,275.00	-80.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,174,265.15	2,200,139.15	87.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,174,265.15	2,200,139.15	87.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,174,265.15	2,200,139.15	87.4%
2) Ending Balance, June 30 (E + F1e)			2,200,139.15	2,397,414.15	9.0%
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	2,200,139.15	2,397,414.15	9.0%
Stabilize the General Fund	0000	9780		*2,397,414.15*	
Stabilize the General Fund	0000	9780	*2,200,139.15*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	9,178,831.00	9,009,480.00	-1.8%
3) Other State Revenue		8300-8599	1,688,112.00	1,610,237.00	-4.6%
4) Other Local Revenue		8600-8799	669,519.00	733,100.00	9.5%
5) TOTAL, REVENUES			11,536,462.00	11,352,817.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,096,578.00	4,137,216.00	1.0%
2) Classified Salaries		2000-2999	3,105,140.00	3,183,113.00	2.5%
3) Employee Benefits		3000-3999	2,900,807.00	3,202,157.00	10.4%
4) Books and Supplies		4000-4999	478,848.00	201,042.00	-58.0%
5) Services and Other Operating Expenditures		5000-5999	592,325.00	542,067.00	-8.5%
6) Capital Outlay		6000-6999	254,142.00	1,500.00	-99.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,000.00	21,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	70,791.00	83,137.00	17.4%
9) TOTAL, EXPENDITURES			11,519,631.00	11,371,232.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,831.00	(18,415.00)	-209.4%
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)			16,831.00	(18,415.00)	-209.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,466.47	165,297.47	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,466.47	165,297.47	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,466.47	165,297.47	11.3%
2) Ending Balance, June 30 (E + F1e)			165,297.47	146,882.47	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.49	0.49	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	165,296.98	146,881.98	-11.1%
Reserve for economic uncertainties: Child C	0000	9780		*146,881.98*	
Reserve for Economic Uncertainties: Child C	0000	9780	*165,296.98*		
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	(528,735.62)		
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	121,796.85		
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			(406,938.77)		
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	13,145.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	4,833.00		
6) TOTAL, LIABILITIES			17,978.72		
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)			(424,917.49)		

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	9,178,831.00	9,009,480.00	-1.8%
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			9,178,831.00	9,009,480.00	-1.8%
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	1,605,237.00	1,605,237.00	0.0%
All Other State Revenue	All Other	8590	82,875.00	5,000.00	-94.0%
TOTAL, OTHER STATE REVENUE			1,688,112.00	1,610,237.00	-4.6%
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	249,200.00	249,200.00	0.0%
All Other Fees and Contracts		8689	388,505.00	445,080.00	14.6%
Other Local Revenue					
All Other Local Revenue		8699	31,814.00	38,820.00	22.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			669,519.00	733,100.00	9.5%
TOTAL, REVENUES			11,536,462.00	11,352,817.00	-1.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,388,237.00	3,190,084.00	-5.8%
Certificated Pupil Support Salaries		1200	117,745.00	111,739.00	-5.1%
Certificated Supervisors' and Administrators' Salaries		1300	390,061.00	512,149.00	31.3%
Other Certificated Salaries		1900	200,535.00	323,244.00	61.2%
TOTAL, CERTIFICATED SALARIES			4,096,578.00	4,137,216.00	1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,173,054.00	1,206,934.00	2.9%
Classified Support Salaries		2200	376,764.00	410,562.00	9.0%
Classified Supervisors' and Administrators' Salaries		2300	261,852.00	248,663.00	-5.0%
Clerical, Technical and Office Salaries		2400	417,727.00	387,555.00	-7.2%
Other Classified Salaries		2900	875,743.00	929,399.00	6.1%
TOTAL, CLASSIFIED SALARIES			3,105,140.00	3,183,113.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	411,517.00	483,578.00	17.5%
PERS		3201-3202	461,525.00	544,850.00	18.1%
OASDI/Medicare/Alternative		3301-3302	328,577.00	348,030.00	5.9%
Health and Welfare Benefits		3401-3402	1,478,677.00	1,605,606.00	8.6%
Unemployment Insurance		3501-3502	3,602.00	3,675.00	2.0%
Workers' Compensation		3601-3602	167,016.00	163,259.00	-2.2%
OPEB, Allocated		3701-3702	1,098.00	1,056.00	-3.8%
OPEB, Active Employees		3751-3752	48,795.00	52,103.00	6.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,900,807.00	3,202,157.00	10.4%
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	435,104.00	190,442.00	-56.2%
Noncapitalized Equipment		4400	43,744.00	10,600.00	-75.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			478,848.00	201,042.00	-58.0%

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	29,782.00	28,600.00	-4.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,100.00	2,100.00	0.0%
Operations and Housekeeping Services		5500	128,364.00	128,300.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,986.00	104,097.00	-4.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,232.00	11,400.00	1.5%
Professional/Consulting Services and Operating Expenditures		5800	279,365.00	243,700.00	-12.8%
Communications		5900	32,496.00	23,870.00	-26.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			592,325.00	542,067.00	-8.5%
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	37,747.00	1,500.00	-96.0%
Equipment		6400	216,395.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			254,142.00	1,500.00	-99.4%
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	21,000.00	21,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,000.00	21,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	70,791.00	83,137.00	17.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			70,791.00	83,137.00	17.4%
TOTAL, EXPENDITURES			11,519,631.00	11,371,232.00	-1.3%

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	9,178,831.00	9,009,480.00	-1.8%
3) Other State Revenue		8300-8599	1,688,112.00	1,610,237.00	-4.6%
4) Other Local Revenue		8600-8799	669,519.00	733,100.00	9.5%
5) TOTAL, REVENUES			11,536,462.00	11,352,817.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,070,295.00	6,796,401.00	-3.9%
2) Instruction - Related Services	2000-2999		2,692,686.00	2,885,783.00	7.2%
3) Pupil Services	3000-3999		300,888.00	375,959.00	24.9%
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		385,837.00	502,315.00	30.2%
7) General Administration	7000-7999		70,791.00	83,137.00	17.4%
8) Plant Services	8000-8999		978,134.00	706,637.00	-27.8%
9) Other Outgo	9000-9999	Except 7600-7699	21,000.00	21,000.00	0.0%
10) TOTAL, EXPENDITURES			11,519,631.00	11,371,232.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,831.00	(18,415.00)	-209.4%
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)			16,831.00	(18,415.00)	-209.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,466.47	165,297.47	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,466.47	165,297.47	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,466.47	165,297.47	11.3%
2) Ending Balance, June 30 (E + F1e)			165,297.47	146,882.47	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.49	0.49	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	165,296.98	146,881.98	-11.1%
Reserve for economic uncertainties: Child Ca	0000	9780		*146,881.98*	
Reserve for Economic Uncertainties: Child C	0000	9780	*165,296.98*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6140	Child Development: Child Care Facilities Revolving Fund	0.49	0.49
Total, Restricted Balance		0.49	0.49

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	8,080,134.00	8,573,600.00	6.1%
3) Other State Revenue		8300-8599	653,550.00	665,000.00	1.8%
4) Other Local Revenue		8600-8799	1,556,574.00	1,575,500.00	1.2%
5) TOTAL, REVENUES			10,290,258.00	10,814,100.00	5.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,685,299.00	3,826,769.00	3.8%
3) Employee Benefits		3000-3999	1,432,792.00	1,659,837.00	15.8%
4) Books and Supplies		4000-4999	5,476,252.00	4,554,900.00	-16.8%
5) Services and Other Operating Expenditures		5000-5999	1,190,836.00	409,200.00	-65.6%
6) Capital Outlay		6000-6999	385,000.00	730,000.00	89.6%
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	543,582.00	548,662.00	0.9%
9) TOTAL, EXPENDITURES			12,713,761.00	11,729,368.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,423,503.00)	(915,268.00)	-62.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,423,503.00)	(915,268.00)	-62.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,942,050.24	4,518,547.24	-34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,942,050.24	4,518,547.24	-34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,942,050.24	4,518,547.24	-34.9%
2) Ending Balance, June 30 (E + F1e)			4,518,547.24	3,603,279.24	-20.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	161,593.33	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,356,953.91	3,603,279.24	-17.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,911,583.37		
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	1,837,271.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	161,593.33		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,910,447.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	364,802.36		
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			364,802.36		
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)			7,545,645.35		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,080,134.00	8,573,600.00	6.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,080,134.00	8,573,600.00	6.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	653,550.00	665,000.00	1.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			653,550.00	665,000.00	1.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,473,050.00	1,482,500.00	0.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	48,000.00	48,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	35,524.00	45,000.00	26.7%
TOTAL, OTHER LOCAL REVENUE			1,556,574.00	1,575,500.00	1.2%
TOTAL, REVENUES			10,290,258.00	10,814,100.00	5.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,976,972.00	3,126,885.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	438,379.00	419,940.00	-4.2%
Clerical, Technical and Office Salaries		2400	214,228.00	217,394.00	1.5%
Other Classified Salaries		2900	55,720.00	62,550.00	12.3%
TOTAL, CLASSIFIED SALARIES			3,685,299.00	3,826,769.00	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	377,992.00	469,266.00	24.1%
OASDI/Medicare/Alternative		3301-3302	259,176.00	280,075.00	8.1%
Health and Welfare Benefits		3401-3402	678,948.00	791,296.00	16.5%
Unemployment Insurance		3501-3502	1,942.00	1,891.00	-2.6%
Workers' Compensation		3601-3602	87,411.00	88,359.00	1.1%
OPEB, Allocated		3701-3702	521.00	546.00	4.8%
OPEB, Active Employees		3751-3752	26,802.00	28,404.00	6.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,432,792.00	1,659,837.00	15.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	412,721.00	427,000.00	3.5%
Noncapitalized Equipment		4400	223,831.00	60,000.00	-73.2%
Food		4700	4,839,700.00	4,067,900.00	-15.9%
TOTAL, BOOKS AND SUPPLIES			5,476,252.00	4,554,900.00	-16.8%

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	5,100.00	10,100.00	98.0%
Dues and Memberships		5300	3,000.00	3,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	99,300.00	99,300.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	159,716.00	81,600.00	-48.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,000.00	7,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	905,220.00	196,200.00	-78.3%
Communications		5900	11,500.00	12,000.00	4.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,190,836.00	409,200.00	-65.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	258,128.00	730,000.00	182.8%
Equipment		6400	126,872.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			385,000.00	730,000.00	89.6%
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	543,582.00	548,662.00	0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			543,582.00	548,662.00	0.9%
TOTAL, EXPENDITURES			12,713,761.00	11,729,368.00	-7.7%

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	8,080,134.00	8,573,600.00	6.1%
3) Other State Revenue		8300-8599	653,550.00	665,000.00	1.8%
4) Other Local Revenue		8600-8799	1,556,574.00	1,575,500.00	1.2%
5) TOTAL, REVENUES			10,290,258.00	10,814,100.00	5.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		11,135,633.00	10,351,406.00	-7.0%
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		543,582.00	548,662.00	0.9%
8) Plant Services	8000-8999		1,034,546.00	829,300.00	-19.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,713,761.00	11,729,368.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,423,503.00)	(915,268.00)	-62.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,423,503.00)	(915,268.00)	-62.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,942,050.24	4,518,547.24	-34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,942,050.24	4,518,547.24	-34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,942,050.24	4,518,547.24	-34.9%
2) Ending Balance, June 30 (E + F1e)			4,518,547.24	3,603,279.24	-20.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	161,593.33	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,356,953.91	3,603,279.24	-17.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	4,356,953.91	3,603,279.24
Total, Restricted Balance		4,356,953.91	3,603,279.24

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	1,575.00	57.5%
5) TOTAL, REVENUES			1,000.00	1,575.00	57.5%
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	83,071.00	0.00	-100.0%
6) Capital Outlay		6000-6999	332,966.00	548,900.00	64.9%
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			416,037.00	548,900.00	31.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(415,037.00)	(547,325.00)	31.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	299,043.00	799,043.00	167.2%
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			299,043.00	799,043.00	167.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,994.00)	251,718.00	-317.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,960.15	43,966.15	-72.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,960.15	43,966.15	-72.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,960.15	43,966.15	-72.5%
2) Ending Balance, June 30 (E + F1e)			43,966.15	295,684.15	572.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	43,966.15	295,684.15	572.5%
Deferred maintenance projects	0000	9760		*295,684.15*	
Deferred Maintenenace Projects	0000	9760	*43,966.15*		
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	80,987.54		
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	412.48		
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			81,400.02		
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)			81,400.02		

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	1,000.00	1,575.00	57.5%
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			1,000.00	1,575.00	57.5%
TOTAL, REVENUES			1,000.00	1,575.00	57.5%

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	83,071.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,071.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	12,560.00	548,900.00	4270.2%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	50,821.00	0.00	-100.0%
Equipment Replacement		6500	269,585.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			332,966.00	548,900.00	64.9%
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			416,037.00	548,900.00	31.9%

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	299,043.00	799,043.00	167.2%
(a) TOTAL, INTERFUND TRANSFERS IN			299,043.00	799,043.00	167.2%
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)			299,043.00	799,043.00	167.2%

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	1,575.00	57.5%
5) TOTAL, REVENUES			1,000.00	1,575.00	57.5%
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		416,037.00	548,900.00	31.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			416,037.00	548,900.00	31.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(415,037.00)	(547,325.00)	31.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	299,043.00	799,043.00	167.2%
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			299,043.00	799,043.00	167.2%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,994.00)	251,718.00	-317.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,960.15	43,966.15	-72.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,960.15	43,966.15	-72.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,960.15	43,966.15	-72.5%
2) Ending Balance, June 30 (E + F1e)			43,966.15	295,684.15	572.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	43,966.15	295,684.15	572.5%
Deferred maintenance projects	0000	9760		*295,684.15*	
Deferred Maintenenace Projects	0000	9760	*43,966.15*		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
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	55,000.00	55,000.00	0.0%
5) TOTAL, REVENUES			55,000.00	55,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55,000.00	55,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	658,733.00	649,160.00	-1.5%
b) Transfers Out		7600-7629	743,056.00	743,056.00	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			(84,323.00)	(93,896.00)	11.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,323.00)	(38,896.00)	32.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,892,231.81	5,862,908.81	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,892,231.81	5,862,908.81	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,892,231.81	5,862,908.81	-0.5%
2) Ending Balance, June 30 (E + F1e)			5,862,908.81	5,824,012.81	-0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,862,908.81	5,824,012.81	-0.7%
Other post-employment retiree benefits	0000	9780		*5,824,012.81*	
Other post-employment retiree benefits	0000	9780	*5,862,908.81*		
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	5,920,975.77		
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	17,061.07		
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			5,938,036.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			5,938,036.84		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	55,000.00	55,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55,000.00	55,000.00	0.0%
TOTAL, REVENUES			55,000.00	55,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	658,733.00	649,160.00	-1.5%
(a) TOTAL, INTERFUND TRANSFERS IN			658,733.00	649,160.00	-1.5%
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	743,056.00	743,056.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			743,056.00	743,056.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(84,323.00)	(93,896.00)	11.4%

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	55,000.00	55,000.00	0.0%
5) TOTAL, REVENUES			55,000.00	55,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			55,000.00	55,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	658,733.00	649,160.00	-1.5%
b) Transfers Out		7600-7629	743,056.00	743,056.00	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			(84,323.00)	(93,896.00)	11.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,323.00)	(38,896.00)	32.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,892,231.81	5,862,908.81	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,892,231.81	5,862,908.81	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,892,231.81	5,862,908.81	-0.5%
2) Ending Balance, June 30 (E + F1e)			5,862,908.81	5,824,012.81	-0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,862,908.81	5,824,012.81	-0.7%
Other post-employment retiree benefits	0000	9780		*5,824,012.81*	
Other post-employment retiree benefits	0000	9780	*5,862,908.81*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	204,661.00	180,000.00	-12.0%
5) TOTAL, REVENUES			204,661.00	180,000.00	-12.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	316,267.00	316,267.00	0.0%
3) Employee Benefits		3000-3999	115,230.00	115,230.00	0.0%
4) Books and Supplies		4000-4999	4,965,816.00	500,000.00	-89.9%
5) Services and Other Operating Expenditures		5000-5999	102,486.00	35,000.00	-65.8%
6) Capital Outlay		6000-6999	6,136,145.00	8,275,756.00	34.9%
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			11,635,944.00	9,242,253.00	-20.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,431,283.00)	(9,062,253.00)	-20.7%
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)			(11,431,283.00)	(9,062,253.00)	-20.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,493,537.04	9,062,254.04	-55.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,493,537.04	9,062,254.04	-55.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,493,537.04	9,062,254.04	-55.8%
2) Ending Balance, June 30 (E + F1e)			9,062,254.04	1.04	-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	9,062,254.04	1.04	-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	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	10,801,942.21		
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	50,944.75		
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			10,852,886.96		
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	262,529.44		
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			262,529.44		
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)			10,590,357.52		

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	204,661.00	180,000.00	-12.0%
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			204,661.00	180,000.00	-12.0%
TOTAL, REVENUES			204,661.00	180,000.00	-12.0%

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	252,616.00	252,616.00	0.0%
Clerical, Technical and Office Salaries		2400	63,651.00	63,651.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			316,267.00	316,267.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	43,923.00	43,923.00	0.0%
OASDI/Medicare/Alternative		3301-3302	24,195.00	24,195.00	0.0%
Health and Welfare Benefits		3401-3402	37,810.00	37,810.00	0.0%
Unemployment Insurance		3501-3502	158.00	158.00	0.0%
Workers' Compensation		3601-3602	7,862.00	7,862.00	0.0%
OPEB, Allocated		3701-3702	44.00	44.00	0.0%
OPEB, Active Employees		3751-3752	1,238.00	1,238.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			115,230.00	115,230.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	146,390.00	0.00	-100.0%
Noncapitalized Equipment		4400	4,819,426.00	500,000.00	-89.6%
TOTAL, BOOKS AND SUPPLIES			4,965,816.00	500,000.00	-89.9%
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	102,486.00	35,000.00	-65.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			102,486.00	35,000.00	-65.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	422,469.00	5,469,679.00	1194.7%
Buildings and Improvements of Buildings		6200	5,713,676.00	2,806,077.00	-50.9%
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			6,136,145.00	8,275,756.00	34.9%
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			11,635,944.00	9,242,253.00	-20.6%

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	204,661.00	180,000.00	-12.0%
5) TOTAL, REVENUES			204,661.00	180,000.00	-12.0%
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		11,635,944.00	9,242,253.00	-20.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,635,944.00	9,242,253.00	-20.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,431,283.00)	(9,062,253.00)	-20.7%
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)			(11,431,283.00)	(9,062,253.00)	-20.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,493,537.04	9,062,254.04	-55.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,493,537.04	9,062,254.04	-55.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,493,537.04	9,062,254.04	-55.8%
2) Ending Balance, June 30 (E + F1e)			9,062,254.04	1.04	-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	9,062,254.04	1.04	-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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	9,062,254.04	1.04
Total, Restricted Balance		9,062,254.04	1.04

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	581,500.00	333,064.00	-42.7%
5) TOTAL, REVENUES			581,500.00	333,064.00	-42.7%
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	208,008.00	355,028.00	70.7%
6) Capital Outlay		6000-6999	8,313.00	564,551.00	6691.2%
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			216,321.00	919,579.00	325.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			365,179.00	(586,515.00)	-260.6%
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)			365,179.00	(586,515.00)	-260.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	665,722.25	1,030,901.25	54.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			665,722.25	1,030,901.25	54.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,722.25	1,030,901.25	54.9%
2) Ending Balance, June 30 (E + F1e)			1,030,901.25	444,386.25	-56.9%
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	1,030,901.25	444,386.25	-56.9%
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	1,112,954.29		
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	2,436.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,115,390.38		
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)			1,115,390.38		

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	6,500.00	8,064.00	24.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	575,000.00	325,000.00	-43.5%
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			581,500.00	333,064.00	-42.7%
TOTAL, REVENUES			581,500.00	333,064.00	-42.7%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	198,508.00	268,028.00	35.0%
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	9,500.00	87,000.00	815.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,008.00	355,028.00	70.7%
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	8,313.00	564,551.00	6691.2%
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			8,313.00	564,551.00	6691.2%
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			216,321.00	919,579.00	325.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	581,500.00	333,064.00	-42.7%
5) TOTAL, REVENUES			581,500.00	333,064.00	-42.7%
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		216,321.00	919,579.00	325.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			216,321.00	919,579.00	325.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			365,179.00	(586,515.00)	-260.6%
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)			365,179.00	(586,515.00)	-260.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	665,722.25	1,030,901.25	54.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			665,722.25	1,030,901.25	54.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,722.25	1,030,901.25	54.9%
2) Ending Balance, June 30 (E + F1e)			1,030,901.25	444,386.25	-56.9%
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	1,030,901.25	444,386.25	-56.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	1,030,901.25	444,386.25
Total, Restricted Balance		1,030,901.25	444,386.25

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,149,257.00	2,031,326.00	-5.5%
5) TOTAL, REVENUES			2,149,257.00	2,031,326.00	-5.5%
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	122,969.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	453,589.00	52,100.00	-88.5%
6) Capital Outlay		6000-6999	2,031,060.00	2,375,138.00	16.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	95,722.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,607,618.00	2,522,960.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(458,361.00)	(491,634.00)	7.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	(1.00)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	199,999.00	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)			(258,361.00)	(291,635.00)	12.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,783,025.03	10,524,664.03	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,783,025.03	10,524,664.03	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,783,025.03	10,524,664.03	-2.4%
2) Ending Balance, June 30 (E + F1e)			10,524,664.03	10,233,029.03	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,524,664.03	10,233,029.03	-2.8%
Capital improvement/facilities projects	0000	9780		*10,233,029.03*	
Capital improvement/facilities projects	0000	9780	*10,524,664.03*		
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	9,004,717.61		
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	2,088,766.28		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	178,736.87		
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			11,272,220.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	171,725.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			171,725.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,100,495.60		

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	485,035.00	250,000.00	-48.5%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,520,061.00	1,627,490.00	7.1%
Interest		8660	144,161.00	153,836.00	6.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,149,257.00	2,031,326.00	-5.5%
TOTAL, REVENUES			2,149,257.00	2,031,326.00	-5.5%

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	69,521.00	0.00	-100.0%
Noncapitalized Equipment		4400	53,448.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			122,969.00	0.00	-100.0%

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	34,302.00	0.00	-100.0%
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	419,287.00	52,100.00	-87.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			453,589.00	52,100.00	-88.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	170,392.00	937,631.00	450.3%
Buildings and Improvements of Buildings		6200	1,330,130.00	1,246,340.00	-6.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	530,538.00	191,167.00	-64.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,031,060.00	2,375,138.00	16.9%
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	95,722.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	95,722.00	New
TOTAL, EXPENDITURES			2,607,618.00	2,522,960.00	-3.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	200,000.00	200,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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	(1.00)	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	(1.00)	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			200,000.00	199,999.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,149,257.00	2,031,326.00	-5.5%
5) TOTAL, REVENUES			2,149,257.00	2,031,326.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,607,618.00	2,427,238.00	-6.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	95,722.00	New
10) TOTAL, EXPENDITURES			2,607,618.00	2,522,960.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(458,361.00)	(491,634.00)	7.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	(1.00)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	199,999.00	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)			(258,361.00)	(291,635.00)	12.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,783,025.03	10,524,664.03	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,783,025.03	10,524,664.03	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,783,025.03	10,524,664.03	-2.4%
2) Ending Balance, June 30 (E + F1e)			10,524,664.03	10,233,029.03	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,524,664.03	10,233,029.03	-2.8%
Capital improvement/facilities projects	0000	9780		*10,233,029.03*	
Capital improvement/facilities projects	0000	9780	*10,524,664.03*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,568,903.00	15,568,903.00	0.0%
5) TOTAL, REVENUES			15,568,903.00	15,568,903.00	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	15,851,541.00	15,851,541.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,851,541.00	15,851,541.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(282,638.00)	(282,638.00)	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)			(282,638.00)	(282,638.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,369,910.00	16,087,272.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,369,910.00	16,087,272.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,369,910.00	16,087,272.00	-1.7%
2) Ending Balance, June 30 (E + F1e)			16,087,272.00	15,804,634.00	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	16,087,272.00	15,804,634.00	-1.8%
Restricted for bond financing	0000	9780		*15,804,634.00*	
Restricted for bond financing	0000	9780	*16,087,272.00*		
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	16,369,910.00		
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			16,369,910.00		
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)			16,369,910.00		

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	15,039,628.00	15,039,628.00	0.0%
Unsecured Roll		8612	331,340.00	331,340.00	0.0%
Prior Years' Taxes		8613	66,777.00	66,777.00	0.0%
Supplemental Taxes		8614	120,020.00	120,020.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	11,138.00	11,138.00	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			15,568,903.00	15,568,903.00	0.0%
TOTAL, REVENUES			15,568,903.00	15,568,903.00	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	13,244,088.00	13,244,088.00	0.0%
Bond Interest and Other Service Charges		7434	2,607,453.00	2,607,453.00	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)			15,851,541.00	15,851,541.00	0.0%
TOTAL, EXPENDITURES			15,851,541.00	15,851,541.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,568,903.00	15,568,903.00	0.0%
5) TOTAL, REVENUES			15,568,903.00	15,568,903.00	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	15,851,541.00	15,851,541.00	0.0%
10) TOTAL, EXPENDITURES			15,851,541.00	15,851,541.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(282,638.00)	(282,638.00)	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)			(282,638.00)	(282,638.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,369,910.00	16,087,272.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,369,910.00	16,087,272.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,369,910.00	16,087,272.00	-1.7%
2) Ending Balance, June 30 (E + F1e)			16,087,272.00	15,804,634.00	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	16,087,272.00	15,804,634.00	-1.8%
Restricted for bond financing	0000	9780		*15,804,634.00*	
Restricted for bond financing	0000	9780	*16,087,272.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	930,722.00	925,166.00	-0.6%
5) TOTAL, REVENUES			930,722.00	925,166.00	-0.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	464,079.00	452,742.00	-2.4%
3) Employee Benefits		3000-3999	194,646.00	194,629.00	0.0%
4) Books and Supplies		4000-4999	34,701.00	38,000.00	9.5%
5) Services and Other Operating Expenses		5000-5999	29,929.00	38,629.00	29.1%
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			723,355.00	724,000.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			207,367.00	201,166.00	-3.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	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			(80,000.00)	(80,000.00)	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)			127,367.00	121,166.00	-4.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	219,966.68	38.68	-100.0%
b) Audit Adjustments		9793	(347,295.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(127,328.32)	38.68	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(127,328.32)	38.68	-100.0%
2) Ending Net Position, June 30 (E + F1e)			38.68	121,204.68	313252.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	38.68	121,204.68	313252.3%
c) Unrestricted Net Position		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	479,704.21		
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	2,742.09		
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			482,446.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	109,732.00		
2) TOTAL, DEFERRED OUTFLOWS			109,732.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	7.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	3,800.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	350,401.00		
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			354,208.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	106,626.00		
2) TOTAL, DEFERRED INFLOWS			106,626.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			131,343.87		

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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,344.00	3,661.00	56.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	909,688.00	909,505.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18,690.00	12,000.00	-35.8%
TOTAL, OTHER LOCAL REVENUE			930,722.00	925,166.00	-0.6%
TOTAL, REVENUES			930,722.00	925,166.00	-0.6%

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	98,232.00	96,780.00	-1.5%
Clerical, Technical and Office Salaries		2400	20,887.00	19,036.00	-8.9%
Other Classified Salaries		2900	344,960.00	336,926.00	-2.3%
TOTAL, CLASSIFIED SALARIES			464,079.00	452,742.00	-2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	49,825.00	52,801.00	6.0%
OASDI/Medicare/Alternative		3301-3302	35,939.00	33,008.00	-8.2%
Health and Welfare Benefits		3401-3402	95,392.00	96,001.00	0.6%
Unemployment Insurance		3501-3502	232.00	225.00	-3.0%
Workers' Compensation		3601-3602	10,775.00	10,060.00	-6.6%
OPEB, Allocated		3701-3702	71.00	65.00	-8.5%
OPEB, Active Employees		3751-3752	2,412.00	2,469.00	2.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			194,646.00	194,629.00	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	29,496.00	35,000.00	18.7%
Noncapitalized Equipment		4400	5,205.00	3,000.00	-42.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			34,701.00	38,000.00	9.5%

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	466.00	466.00	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	4,944.00	4,944.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,123.00	8,123.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,766.00	18,266.00	87.0%
Communications		5900	6,630.00	6,830.00	3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			29,929.00	38,629.00	29.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			723,355.00	724,000.00	0.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	80,000.00	80,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	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)			(80,000.00)	(80,000.00)	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	930,722.00	925,166.00	-0.6%
5) TOTAL, REVENUES			930,722.00	925,166.00	-0.6%
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		723,355.00	724,000.00	0.1%
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			723,355.00	724,000.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			207,367.00	201,166.00	-3.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	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			(80,000.00)	(80,000.00)	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)			127,367.00	121,166.00	-4.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	219,966.68	38.68	-100.0%
b) Audit Adjustments		9793	(347,295.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(127,328.32)	38.68	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(127,328.32)	38.68	-100.0%
2) Ending Net Position, June 30 (E + F1e)			38.68	121,204.68	313252.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	38.68	121,204.68	313252.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	38.68	121,204.68
Total, Restricted Net Position		38.68	121,204.68

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	29,562,508.00	30,016,136.00	1.5%
5) TOTAL, REVENUES			29,562,508.00	30,016,136.00	1.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	152,385.00	150,129.00	-1.5%
3) Employee Benefits		3000-3999	57,124.00	60,255.00	5.5%
4) Books and Supplies		4000-4999	33,868.00	21,268.00	-37.2%
5) Services and Other Operating Expenses		5000-5999	29,111,290.00	28,750,158.00	-1.2%
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			29,354,667.00	28,981,810.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			207,841.00	1,034,326.00	397.7%
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)			207,841.00	1,034,326.00	397.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,665,487.89	8,873,328.89	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,665,487.89	8,873,328.89	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,665,487.89	8,873,328.89	2.4%
2) Ending Net Position, June 30 (E + F1e)			8,873,328.89	9,907,654.89	11.7%
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	8,873,328.89	9,907,654.89	11.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,957,586.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	620,209.18		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	73,810.42		
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			29,651,606.43		
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	17,735,827.18		
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			17,735,827.18		
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)			11,915,779.25		

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	214,137.00	267,765.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	28,025,884.00	28,525,884.00	1.8%
All Other Fees and Contracts		8689	1,322,487.00	1,222,487.00	-7.6%
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			29,562,508.00	30,016,136.00	1.5%
TOTAL, REVENUES			29,562,508.00	30,016,136.00	1.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	112,086.00	110,430.00	-1.5%
Clerical, Technical and Office Salaries		2400	40,299.00	39,699.00	-1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			152,385.00	150,129.00	-1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,163.00	23,317.00	10.2%
OASDI/Medicare/Alternative		3301-3302	11,657.00	11,485.00	-1.5%
Health and Welfare Benefits		3401-3402	20,084.00	21,403.00	6.6%
Unemployment Insurance		3501-3502	77.00	75.00	-2.6%
Workers' Compensation		3601-3602	3,517.00	3,336.00	-5.1%
OPEB, Allocated		3701-3702	23.00	22.00	-4.3%
OPEB, Active Employees		3751-3752	603.00	617.00	2.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			57,124.00	60,255.00	5.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,868.00	21,268.00	-37.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			33,868.00	21,268.00	-37.2%

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	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,450,496.00	1,505,000.00	3.8%
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 - Interfund		5750	1,100.00	1,000.00	-9.1%
Professional/Consulting Services and Operating Expenditures		5800	27,659,694.00	27,244,158.00	-1.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			29,111,290.00	28,750,158.00	-1.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			29,354,667.00	28,981,810.00	-1.3%

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%
(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	29,562,508.00	30,016,136.00	1.5%
5) TOTAL, REVENUES			29,562,508.00	30,016,136.00	1.5%
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		29,354,667.00	28,981,810.00	-1.3%
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			29,354,667.00	28,981,810.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			207,841.00	1,034,326.00	397.7%
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)			207,841.00	1,034,326.00	397.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,665,487.89	8,873,328.89	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,665,487.89	8,873,328.89	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,665,487.89	8,873,328.89	2.4%
2) Ending Net Position, June 30 (E + F1e)			8,873,328.89	9,907,654.89	11.7%
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	8,873,328.89	9,907,654.89	11.7%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
Total, Restricted Net Position		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	127.00	166.00	30.7%
5) TOTAL, REVENUES			127.00	166.00	30.7%
B. EXPENSES					
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 Expenses		5000-5999	500.00	500.00	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			500.00	500.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(373.00)	(334.00)	-10.5%
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)			(373.00)	(334.00)	-10.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,037.99	15,664.99	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,037.99	15,664.99	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,037.99	15,664.99	-2.3%
2) Ending Net Position, June 30 (E + F1e)			15,664.99	15,330.99	-2.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	15,664.99	15,330.99	-2.1%
c) Unrestricted Net Position		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	15,616.21		
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	46.44		
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			15,662.65		
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)			15,662.65		

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	127.00	166.00	30.7%
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			127.00	166.00	30.7%
TOTAL, REVENUES			127.00	166.00	30.7%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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	500.00	500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			500.00	500.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			500.00	500.00	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%
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 + 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	127.00	166.00	30.7%
5) TOTAL, REVENUES			127.00	166.00	30.7%
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		500.00	500.00	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, EXPENSES			500.00	500.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(373.00)	(334.00)	-10.5%
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)			(373.00)	(334.00)	-10.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,037.99	15,664.99	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,037.99	15,664.99	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,037.99	15,664.99	-2.3%
2) Ending Net Position, June 30 (E + F1e)			15,664.99	15,330.99	-2.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	15,664.99	15,330.99	-2.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	15,664.99	15,330.99
Total, Restricted Net Position		15,664.99	15,330.99

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)	17,608.10	17,546.65	17,829.80	17,311.85	17,251.43	17,611.47
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)	17,608.10	17,546.65	17,829.80	17,311.85	17,251.43	17,611.47
5. District Funded County Program ADA						
a. County Community Schools	25.80	25.80	25.80	25.80	25.80	25.80
b. Special Education-Special Day Class	14.16	14.16	14.16	14.16	14.16	14.16
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	1.35	1.35	1.35	1.35	1.35	1.35
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	4.00	4.00	4.00	4.00	4.00	4.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	45.31	45.31	45.31	45.31	45.31	45.31
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,653.41	17,591.96	17,875.11	17,357.16	17,296.74	17,656.78
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			44,129,576.03	47,668,583.93	41,828,383.96	44,370,095.53	38,920,426.70	36,001,383.97	44,652,994.23	41,618,938.03
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,253,797.00	6,253,797.00	16,794,370.00	11,256,835.00	11,256,835.00	16,794,370.00	11,256,835.00	11,256,835.00
Property Taxes	8020-8079		167,973.29	405,336.99	67,859.51	(10,255.99)	557,099.36	6,781,282.70	2,398,410.87	1,266,394.77
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	1,720,155.00	142,308.31	90,061.00	1,087,503.10	108,970.31	178,835.10
Other State Revenue	8300-8599		451,832.00	3,091,618.00	813,297.00	946,810.00	3,453,809.00	1,072,954.54	1,632,838.13	849,777.39
Other Local Revenue	8600-8799		36,998.06	121,263.26	75,686.73	58,529.93	137,281.58	233,824.17	138,350.70	11,080.70
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			6,910,600.35	9,872,015.25	19,471,368.24	12,394,227.25	15,495,085.94	25,969,934.51	15,535,405.01	13,562,922.96
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		807,865.52	8,876,749.16	8,758,444.45	8,768,296.47	8,817,556.56	8,728,888.39	9,421,825.64	9,004,744.91
Classified Salaries	2000-2999		1,519,728.80	2,710,294.80	3,123,886.99	3,319,609.64	3,373,337.42	3,350,311.23	3,346,473.53	3,357,986.63
Employee Benefits	3000-3999		527,885.30	1,508,243.71	3,893,154.08	3,921,433.65	4,006,272.36	4,086,397.81	4,237,222.18	4,081,684.55
Books and Supplies	4000-4999		91,091.95	950,098.80	1,289,000.02	1,343,851.09	818,848.04	619,033.45	434,890.59	561,243.93
Services	5000-5999		525,055.30	1,125,608.75	1,302,343.05	1,693,560.73	1,103,302.48	881,955.64	1,252,582.91	1,146,199.16
Capital Outlay	6000-6599		14,635.07	91,062.68	6,504.48	132,122.19	249,609.30	115,860.99	70,596.98	670,367.64
Other Outgo	7000-7499		0.00	(1,364.24)	92,904.88	10,641.09	60,026.65	139,152.68	182,672.00	44,988.95
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			3,486,261.94	15,260,693.66	18,466,237.95	19,189,514.86	18,428,952.81	17,921,600.19	18,946,263.83	18,867,215.77
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	125,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	5,814,837.37	2,196,688.08	413,649.59	1,374,750.87	1,351,965.35	273,968.69	841,994.34	(10,485.79)	179,347.07
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	16,585.53	780.71	23,330.01	7,686.99	8,389.95	10,787.20	25,469.37	17,942.70
Prepaid Expenditures	9330	0.00	12,692.28	8,443.26	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		5,939,837.37	2,225,965.89	422,873.56	1,398,080.88	1,359,652.34	282,358.64	852,781.54	14,983.58	197,289.77
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	7,558,074.15	2,111,296.40	(20,922.00)	(138,500.40)	14,033.56	267,534.50	249,505.60	(361,819.04)	547,992.63
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	895,317.12	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		7,558,074.15	2,111,296.40	874,395.12	(138,500.40)	14,033.56	267,534.50	249,505.60	(361,819.04)	547,992.63
Nonoperating										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(1,618,236.78)	114,669.49	(451,521.56)	1,536,581.28	1,345,618.78	14,824.14	603,275.94	376,802.62	(350,702.86)
E. NET INCREASE/DECREASE (B - C + D)			3,539,007.90	(5,840,199.97)	2,541,711.57	(5,449,668.83)	(2,919,042.73)	8,651,610.26	(3,034,056.20)	(5,654,995.67)
F. ENDING CASH (A + E)			47,668,583.93	41,828,383.96	44,370,095.53	38,920,426.70	36,001,383.97	44,652,994.23	41,618,938.03	35,963,942.36
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		35,963,942.36	35,164,536.59	33,523,376.63	36,428,588.46				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	16,794,370.00	11,256,835.00	11,256,835.00	16,794,367.00	0.00	0.00	147,226,081.00	147,226,081.00
Property Taxes	8020-8079	90,843.79	4,702,051.82	10,306,752.73	(386,198.84)	0.00	0.00	26,347,551.00	26,347,551.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	1,126,474.06	123,449.10	1,730,905.50	144,750.27	5,516,642.25	0.00	11,970,054.00	11,970,054.00
Other State Revenue	8300-8599	1,564,181.00	1,758,289.50	833,717.93	1,152,379.00	2,011,154.51	0.00	19,632,658.00	19,632,658.00
Other Local Revenue	8600-8799	161,918.85	19,821.49	197,392.84	123,824.74	262,667.95	0.00	1,578,641.00	1,578,641.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	823,056.00	0.00	0.00	823,056.00	823,056.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		19,737,787.70	17,860,446.91	24,325,604.00	18,652,178.17	7,790,464.71	0.00	207,578,041.00	207,578,041.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,681,588.05	8,701,785.28	8,622,969.13	7,354,471.44	975,000.00	0.00	98,520,185.00	98,520,185.00
Classified Salaries	2000-2999	3,952,829.97	3,818,510.51	3,388,688.22	2,365,332.26	750,000.00	0.00	38,376,990.00	38,376,990.00
Employee Benefits	3000-3999	4,534,157.66	4,199,516.09	6,113,100.30	5,019,638.03	1,003,910.28	0.00	47,132,616.00	47,132,616.00
Books and Supplies	4000-4999	595,525.85	846,273.57	1,141,098.04	485,823.72	618,053.95	0.00	9,794,833.00	9,794,833.00
Services	5000-5999	1,182,232.36	1,400,147.47	1,460,202.82	1,698,708.33	2,386,771.00	0.00	17,158,670.00	17,158,670.00
Capital Outlay	6000-6599	141,878.90	10,569.77	17,887.31	1,792,389.89	751,812.80	0.00	4,065,298.00	4,065,298.00
Other Outgo	7000-7499	229,156.67	181,533.08	56,070.35	(548,309.89)	309,955.78	0.00	757,428.00	757,428.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,648,203.00	0.00	0.00	1,648,203.00	1,648,203.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		20,317,369.46	19,158,335.77	20,800,016.17	19,816,256.78	6,795,503.81	0.00	217,454,223.00	217,454,223.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	378,882.15	114,936.64	22,607.37	(9,145,568.14)	0.00	0.00	(2,007,263.78)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	(12,956.93)	14,404.49	3,439.53	19,641.35	0.00	0.00	135,500.90	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	21,135.54	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		365,925.22	129,341.13	26,046.90	(9,125,926.79)	0.00	0.00	(1,850,627.34)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	585,749.23	472,612.23	646,422.90	(4,506,652.39)	0.00	0.00	(132,746.78)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00		0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	895,317.12	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		585,749.23	472,612.23	646,422.90	(4,506,652.39)	0.00	0.00	762,570.34	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(219,824.01)	(343,271.10)	(620,376.00)	(4,619,274.40)	0.00	0.00	(2,613,197.68)	
E. NET INCREASE/DECREASE (B - C + D)		(799,405.77)	(1,641,159.96)	2,905,211.83	(5,783,353.01)	994,960.90	0.00	(12,489,379.68)	(9,876,182.00)
F. ENDING CASH (A + E)		35,164,536.59	33,523,376.63	36,428,588.46	30,645,235.45				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								31,640,196.35	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			30,645,235.45	34,519,468.43	26,077,355.67	28,561,074.32	23,871,826.72	21,586,365.15	29,947,888.58	28,377,544.27
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,522,030.00	6,522,030.00	16,953,290.00	11,739,654.00	11,739,654.00	16,953,290.00	11,739,654.00	11,739,654.00
Property Taxes	8020-8079		167,973.29	405,336.99	67,859.51	(10,255.99)	557,099.36	6,781,282.70	2,398,410.87	1,266,394.77
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	1,720,155.00	142,308.31	90,061.00	1,087,503.10	108,970.31	178,835.10
Other State Revenue	8300-8599		184,097.51	3,091,618.00	813,297.00	946,810.00	3,453,809.00	1,072,954.54	1,632,838.13	849,777.39
Other Local Revenue	8600-8799		36,998.06	121,263.26	75,686.73	58,529.93	137,281.58	233,824.17	138,350.70	11,080.70
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			6,911,098.86	10,140,248.25	19,630,288.24	12,877,046.25	15,977,904.94	26,128,854.51	16,018,224.01	14,045,741.96
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		820,513.52	8,653,079.53	8,669,763.37	8,659,877.67	8,689,534.78	8,620,334.85	8,443,705.74	8,758,734.72
Classified Salaries	2000-2999		1,508,798.45	3,241,628.99	3,209,555.98	3,324,731.44	3,378,479.98	3,366,962.44	3,332,409.80	3,305,535.53
Employee Benefits	3000-3999		565,370.45	4,001,311.32	4,132,707.88	4,142,714.43	4,207,757.05	4,342,845.56	4,367,861.96	4,267,796.39
Books and Supplies	4000-4999		74,973.87	1,190,818.71	1,086,634.25	1,354,398.06	731,238.64	534,553.94	376,816.71	540,396.06
Services	5000-5999		498,220.51	1,285,510.94	1,282,110.12	1,533,770.99	1,118,870.64	840,003.18	1,164,781.74	1,214,093.67
Capital Outlay	6000-6599		8,360.74	30,965.72	2,012.77	34,526.78	76,175.67	50,628.95	64,099.04	161,795.89
Other Outgo	7000-7499		0.00	(682.12)	65,074.34	57,025.32	102,045.30	115,005.60	137,515.59	51,349.44
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			3,476,237.54	18,402,633.09	18,447,858.71	19,107,044.69	18,304,102.06	17,870,334.52	17,887,190.58	18,299,701.70
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	125,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	7,665,464.71	2,516,086.93	640,628.14	1,453,784.10	1,436,833.90	395,928.98	442,716.60	(11,672.59)	182,490.48
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	15,542.71	3,191.25	17,812.08	(2,471.66)	10,048.36	(4,953.69)	28,052.36	21,513.39
Prepaid Expenditures	9330	0.00	19,038.42	4,221.63	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		7,790,464.71	2,550,668.06	648,041.02	1,471,596.18	1,434,362.24	405,977.34	437,762.91	16,379.77	204,003.87
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	6,795,503.81	2,111,296.40	(308,674.15)	170,307.06	(106,388.60)	365,241.79	334,759.47	(282,242.49)	476,310.95
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	1,136,443.09	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		6,795,503.81	2,111,296.40	827,768.94	170,307.06	(106,388.60)	365,241.79	334,759.47	(282,242.49)	476,310.95
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		994,960.90	439,371.66	(179,727.92)	1,301,289.12	1,540,750.84	40,735.55	103,003.44	298,622.26	(272,307.08)
E. NET INCREASE/DECREASE (B - C + D)			3,874,232.98	(8,442,112.76)	2,483,718.65	(4,689,247.60)	(2,285,461.57)	8,361,523.43	(1,570,344.31)	(4,526,266.82)
F. ENDING CASH (A + E)			34,519,468.43	26,077,355.67	28,561,074.32	23,871,826.72	21,586,365.15	29,947,888.58	28,377,544.27	23,851,277.45
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		23,851,277.45	22,874,943.20	21,203,593.03	23,821,848.99				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	16,953,290.00	11,739,654.00	11,739,654.00	16,953,285.00	0.00	0.00	151,295,139.00	151,295,139.00
Property Taxes	8020-8079	90,843.79	4,702,051.82	10,306,752.73	(386,198.84)	0.00	0.00	26,347,551.00	26,347,551.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	1,126,474.06	123,449.10	1,730,905.50	144,750.27	5,516,642.25	0.00	11,970,054.00	11,970,054.00
Other State Revenue	8300-8599	1,564,181.00	1,758,289.50	833,717.93	1,152,379.00	2,231,072.00	0.00	19,584,841.00	19,584,841.00
Other Local Revenue	8600-8799	161,918.85	19,821.49	197,392.84	123,824.74	208,997.95	0.00	1,524,971.00	1,524,971.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	823,056.00	0.00	0.00	823,056.00	823,056.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		19,896,707.70	18,343,265.91	24,808,423.00	18,811,096.17	7,956,712.20	0.00	211,545,612.00	211,545,612.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,530,015.82	9,065,191.58	8,936,677.41	8,791,019.01	1,218,603.00	1,103,984.62	99,961,035.62	99,961,035.62
Classified Salaries	2000-2999	3,850,699.35	3,985,070.71	3,294,017.98	1,705,792.76	888,134.59	428,740.04	38,820,558.04	38,820,558.04
Employee Benefits	3000-3999	4,898,209.46	4,447,914.41	6,484,904.34	2,995,020.96	1,178,368.79	558,740.34	50,591,523.34	50,591,523.34
Books and Supplies	4000-4999	572,527.72	755,580.80	1,191,792.40	506,317.03	820,817.81	0.00	9,736,866.00	9,736,866.00
Services	5000-5999	1,123,971.87	1,220,895.31	1,559,277.16	1,564,378.40	2,598,228.47	0.00	17,004,113.00	17,004,113.00
Capital Outlay	6000-6599	50,783.78	1,703.11	(24,153.26)	717,630.56	373,756.25	0.00	1,548,286.00	1,548,286.00
Other Outgo	7000-7499	242,555.17	191,789.90	33,696.78	(541,764.02)	303,816.70	0.00	757,428.00	757,428.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,348,203.00	0.00	0.00	2,348,203.00	2,348,203.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		20,268,763.17	19,668,145.82	21,476,212.81	18,086,597.70	7,381,725.61	2,091,465.00	220,768,013.00	220,768,013.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	143,146.44	187,876.19	(59,456.01)	(7,439,187.19)	0.00	0.00	(110,824.03)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	(31,033.32)	20,574.57	(8,075.32)	(133,018.89)	0.00	0.00	(62,818.16)	
Prepaid Expenditures	9330	0.00	0.00	0.00	(15,865.35)	0.00	0.00	7,394.70	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		112,113.12	208,450.76	(67,531.33)	(7,588,071.43)	0.00	0.00	(166,247.49)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	716,391.90	554,921.02	646,422.90	(6,437,696.14)	0.00	0.00	(1,759,349.89)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	1,136,443.09	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		716,391.90	554,921.02	646,422.90	(6,437,696.14)	0.00	0.00	(622,906.80)	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(604,278.78)	(346,470.26)	(713,954.23)	(1,150,375.29)	0.00	0.00	456,659.31	
E. NET INCREASE/DECREASE (B - C + D)		(976,334.25)	(1,671,350.17)	2,618,255.96	(425,876.82)	574,986.59	(2,091,465.00)	(8,765,741.69)	(9,222,401.00)
F. ENDING CASH (A + E)		22,874,943.20	21,203,593.03	23,821,848.99	23,395,972.17				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,879,493.76	

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	173,573,632.00	2.34%	177,642,690.00	1.08%	179,565,227.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,274,512.00	-1.46%	3,226,695.00	-1.46%	3,179,445.00
4. Other Local Revenues	8600-8799	1,066,849.00	-5.03%	1,013,179.00	-3.51%	977,582.00
5. Other Financing Sources						
a. Transfers In	8900-8929	823,056.00	0.00%	823,056.00	0.00%	823,056.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(26,491,320.00)	2.64%	(27,191,320.00)	2.57%	(27,891,320.00)
6. Total (Sum lines A1 thru A5c)		152,246,729.00	2.15%	155,514,300.00	0.73%	156,653,990.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				79,491,016.00		80,239,145.00
b. Step & Column Adjustment				751,955.00		759,474.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,826.00)		7,618.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	79,491,016.00	0.94%	80,239,145.00	0.96%	81,006,237.00
2. Classified Salaries						
a. Base Salaries				26,213,987.00		26,334,891.00
b. Step & Column Adjustment				120,904.00		123,322.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,213,987.00	0.46%	26,334,891.00	0.47%	26,458,213.00
3. Employee Benefits	3000-3999	36,637,958.00	7.73%	39,469,042.00	7.26%	42,336,024.00
4. Books and Supplies	4000-4999	5,859,946.00	0.00%	5,859,946.00	0.00%	5,859,946.00
5. Services and Other Operating Expenditures	5000-5999	10,230,689.00	5.62%	10,806,132.00	-2.13%	10,576,161.00
6. Capital Outlay	6000-6999	16,801.00	0.00%	16,801.00	0.00%	16,801.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	284,087.00	0.00%	284,087.00	0.00%	284,087.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,783,677.00)	-4.42%	(1,704,877.00)	0.00%	(1,704,877.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,148,203.00	0.00%	1,148,203.00	0.00%	1,148,203.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				2,091,465.00		2,318,793.00
11. Total (Sum lines B1 thru B10)		158,099,010.00	4.08%	164,544,835.00	2.28%	168,299,588.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,852,281.00)		(9,030,535.00)		(11,645,598.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		36,493,768.95		30,641,487.95		21,610,952.95
2. Ending Fund Balance (Sum lines C and D1)		30,641,487.95		21,610,952.95		9,965,354.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	395,000.00		395,000.00		395,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	173,482.58		173,482.58		173,482.58
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,523,627.00		6,623,040.00		6,755,689.00
2. Unassigned/Unappropriated	9790	23,549,378.37		14,419,430.37		2,641,183.37
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,641,487.95		21,610,952.95		9,965,354.95

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	6,523,627.00		6,623,040.00		6,755,689.00
c. Unassigned/Unappropriated	9790	23,549,378.37		14,419,430.37		2,641,183.37
(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)		30,073,005.37		21,042,470.37		9,396,872.37

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.

See attached assumptions

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	11,970,054.00	0.00%	11,970,054.00	0.00%	11,970,054.00
3. Other State Revenues	8300-8599	16,358,146.00	0.00%	16,358,146.00	0.00%	16,358,146.00
4. Other Local Revenues	8600-8799	511,792.00	0.00%	511,792.00	0.00%	511,792.00
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	26,491,320.00	2.64%	27,191,320.00	2.57%	27,891,320.00
6. Total (Sum lines A1 thru A5c)		55,331,312.00	1.27%	56,031,312.00	1.25%	56,731,312.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,029,169.00		18,617,906.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(411,263.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,029,169.00	-2.16%	18,617,906.00	0.00%	18,617,906.00
2. Classified Salaries						
a. Base Salaries				12,163,003.00		12,056,927.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(106,076.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,163,003.00	-0.87%	12,056,927.00	0.00%	12,056,927.00
3. Employee Benefits	3000-3999	10,494,658.00	0.66%	10,563,741.00	1.82%	10,755,607.00
4. Books and Supplies	4000-4999	3,934,887.00	-1.47%	3,876,920.00	-1.93%	3,801,920.00
5. Services and Other Operating Expenditures	5000-5999	6,927,981.00	-10.54%	6,197,981.00	-2.42%	6,047,981.00
6. Capital Outlay	6000-6999	4,048,497.00	-62.17%	1,531,485.00	0.00%	1,531,485.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,105,140.00	0.00%	1,105,140.00	0.00%	1,105,140.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,151,878.00	-6.84%	1,073,078.00	0.00%	1,073,078.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	140.00%	1,200,000.00	58.33%	1,900,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		59,355,213.00	-5.28%	56,223,178.00	1.19%	56,890,044.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,023,901.00)		(191,866.00)		(158,732.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,399,333.52		375,432.52		183,566.52
2. Ending Fund Balance (Sum lines C and D1)		375,432.52		183,566.52		24,834.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	375,433.30		183,566.52		24,834.52
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	(0.78)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		375,432.52		183,566.52		24,834.52

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.

See attached assumptions

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	173,573,632.00	2.34%	177,642,690.00	1.08%	179,565,227.00
2. Federal Revenues	8100-8299	11,970,054.00	0.00%	11,970,054.00	0.00%	11,970,054.00
3. Other State Revenues	8300-8599	19,632,658.00	-0.24%	19,584,841.00	-0.24%	19,537,591.00
4. Other Local Revenues	8600-8799	1,578,641.00	-3.40%	1,524,971.00	-2.33%	1,489,374.00
5. Other Financing Sources						
a. Transfers In	8900-8929	823,056.00	0.00%	823,056.00	0.00%	823,056.00
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)		207,578,041.00	1.91%	211,545,612.00	0.87%	213,385,302.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				98,520,185.00		98,857,051.00
b. Step & Column Adjustment				751,955.00		759,474.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(415,089.00)		7,618.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	98,520,185.00	0.34%	98,857,051.00	0.78%	99,624,143.00
2. Classified Salaries						
a. Base Salaries				38,376,990.00		38,391,818.00
b. Step & Column Adjustment				120,904.00		123,322.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(106,076.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,376,990.00	0.04%	38,391,818.00	0.32%	38,515,140.00
3. Employee Benefits	3000-3999	47,132,616.00	6.15%	50,032,783.00	6.11%	53,091,631.00
4. Books and Supplies	4000-4999	9,794,833.00	-0.59%	9,736,866.00	-0.77%	9,661,866.00
5. Services and Other Operating Expenditures	5000-5999	17,158,670.00	-0.90%	17,004,113.00	-2.23%	16,624,142.00
6. Capital Outlay	6000-6999	4,065,298.00	-61.91%	1,548,286.00	0.00%	1,548,286.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,389,227.00	0.00%	1,389,227.00	0.00%	1,389,227.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(631,799.00)	0.00%	(631,799.00)	0.00%	(631,799.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,648,203.00	42.47%	2,348,203.00	29.81%	3,048,203.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				2,091,465.00		2,318,793.00
11. Total (Sum lines B1 thru B10)		217,454,223.00	1.52%	220,768,013.00	2.00%	225,189,632.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,876,182.00)		(9,222,401.00)		(11,804,330.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		40,893,102.47		31,016,920.47		21,794,519.47
2. Ending Fund Balance (Sum lines C and D1)		31,016,920.47		21,794,519.47		9,990,189.47
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	395,000.00		395,000.00		395,000.00
b. Restricted	9740	375,433.30		183,566.52		24,834.52
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	173,482.58		173,482.58		173,482.58
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,523,627.00		6,623,040.00		6,755,689.00
2. Unassigned/Unappropriated	9790	23,549,377.59		14,419,430.37		2,641,183.37
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,016,920.47		21,794,519.47		9,990,189.47

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	6,523,627.00		6,623,040.00		6,755,689.00
c. Unassigned/Unappropriated	9790	23,549,378.37		14,419,430.37		2,641,183.37
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.78)		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)		30,073,004.59		21,042,470.37		9,396,872.37
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.83%		9.53%		4.17%
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):						
N/A SELPA was dissolved in 2015						
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)		17,311.85		17,011.85		16,711.85
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		217,454,223.00		220,768,013.00		225,189,632.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		217,454,223.00		220,768,013.00		225,189,632.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,523,626.69		6,623,040.39		6,755,688.96
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)		6,523,626.69		6,623,040.39		6,755,688.96
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Norwalk - La Mirada USD
Multi-year Financial Projections
(Unrestricted Changes)

Assumptions for 2018-19

The **2018-2019** projections are the same as **2017-2018** with the following significant changes:

Revenue Changes:	**Amount**
Cost-of-Living & GAP Adjustment for LCFF (2.15% & 71.53%)	$6,613,323
Growth Funding (Declining Enrollment 300)	($2,544,265)
~~Other Adjustments (PERS Reduction CAP, SUI, etc.)~~	~~$0~~
Special Education ADA Transfers	$0
Net Change in Base Revenue Limit	$4,069,058
Contribution To: Growth Funding (Declining Enrollment 340)	$0
Interest Income (declining balances)	($53,670)
Supplemental Hourly Programs 0.00% COLA)	$0
Incremental Lottery Income (ADA Decline & Rate Changes)	($47,817)
Suspension of Class Size Reduction (Reversion of Penalties-*Extended*)	$0
Contribution To: Special Education Revenue Limit Transfer Change	$0
One-Time Revenues (Included in 2017-18)	
Discretionary Funds $TBD/ADA	$0
Other Revenues	
AB 104 Restricted Routine Maintenance Contribution Phase-in	($700,000)
Total Anticipated Change in Revenues	**$3,267,571**

Expenditure Changes:	**Amount**
Employee Salaries & Benefits	
Step, Scale and Longevity Cost	$1,003,187
Projected Cost Savings from Attrition (10 Retirements)	($250,000)
Reduction in Staff due to Enrollment Decline (7)	($469,000)
Negotiations: TANLA On-going H&W Contribution ($1.0mil)	$470,929
Negotiations: CSEA On-going H&W Contribution ($1.0mil)	$215,763
Increase in PERS Contribution Rates (from 15.531% to 18.10%)	$615,839
Increase in STRS Contribution Rates (from 14.43% to 16.28%)	$1,446,830
Discretionary Spending (Supplies/Other Services/Equipment)	
Elections	$373,834
Increase in Utilities & Fuel	$201,609
Liability Insurance	$0
Other Reductions/Adjustments	
Adult Education program funding	$0
LCAP Supplemental & Concentration Grant Proportionality	$2,758,034
One-Time Expenditure Changes in 2017-18 (Remove from 2018-19)	
Indirect cost from restricted carryover	$78,800
Total Anticipated Changes in Expenditures	**$6,445,825**

Norwalk - La Mirada USD **Assumptions for 2019-20**

Multi-year Financial Projections

(Unrestricted Changes)

The **2019-2020** projections are the same as **2018-2019** with the following significant changes:

Revenue Changes:	**Amount**
Cost-of-Living & GAP Adjustment for LCFF (2.35% & 73.51%)	$4,524,574
Growth Funding (Declining Enrollment 300)	($2,602,037)
~~Other Adjustments (PERS Reduction CAP, SUI, etc.)~~	~~$0~~
Special Education ADA Transfers	$0
Net Change in Base Revenue Limit	$1,922,537
Contribution To: Growth Funding (Declining Enrollment 340)	$0
Interest Income (Declining Rates)	($35,597)
Supplemental Hourly Programs 0.00% COLA)	$0
Incremental Lottery Income (ADA Decline & Rate Changes)	($47,250)
Suspension of Class Size Reduction (Reversion of Penalties-*Extended*)	$0
Contribution To: Special Education Revenue Limit Transfer Change	$0
One-Time Revenues (Included in 2018-19)	
Other Revenues	
AB 104 Restricted Routine Maintenance Contribution Phase-in	($700,000)
Total Anticipated Change in Revenues	**$1,139,690**

Expenditure Changes:	**Amount**
Employee Salaries & Benefits	
Step, Scale and Longevity Cost	$1,015,731
Projected Cost Savings from Attrition (10 Retirements)	($250,000)
Reduction in Staff due to Enrollment Decline (7)	($469,000)
Negotiations: TANLA On-going H&W Contribution ($1.0mil)	$470,929
Negotiations: CSEA On-going H&W Contribution ($1.0mil)	$215,763
Increase in PERS Contribution Rates (from 18.10% to 20.80%)	$647,243
Increase in STRS Contribution Rates (from 16.28% to 18.13%)	$1,446,830
Discretionary Spending (Supplies/Other Services/Equipment)	
Elections	($373,834)
Increase in Utilities & Fuel	$110,801
Liability Insurance	$33,062
Other Reductions/Adjustments	
Adult Education program funding	$0
LCAP Supplemental & Concentration Grant Proportionality	$907,228
One-Time Expenditure Changes in 2018-19 (Remove from 2019-20)	
	$0
Total Anticipated Changes in Expenditures	**$3,754,753**

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2016-17 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	210,415,790.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,390,287.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,285,234.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	13,092.00
4. Other Transfers Out	All	9200	7200-7299	2,079,454.00
5. Interfund Transfers Out	All	9300	7600-7629	1,157,776.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	55,302.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	43,321.00
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)				4,634,179.00
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	2,423,503.00
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)				195,814,827.00

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)		17,591.96
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,130.93

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.)	177,626,219.54	9,958.28
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)	177,626,219.54	9,958.28
B. Required effort (Line A.2 times 90%)	159,863,597.59	8,962.45
C. Current year expenditures (Line I.E and Line II.B)	195,814,827.00	11,130.93
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: Norwalk-La Mirada/ABC (DU)			
Date allocation plan approved by SELPA governance: Sep-23, 2013			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	9,106,429.00	8,948,666.00	-1.73%
2. Local Special Education Property Taxes	0.00	0.00	0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	9,106,429.00	8,948,666.00	-1.73%
B. COLA Apportionment	0.00	139,222.00	New
C. Growth Apportionment or Declining ADA Adjustment	(191,509.00)	(167,956.00)	-12.30%
D. Subtotal (Sum lines A.4, B, and C)	8,914,920.00	8,919,932.00	0.06%
E. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
F. Low Incidence Apportionment	46,956.00	46,870.00	-0.18%
G. Out of Home Care Apportionment	116,699.00	116,699.00	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)	9,078,575.00	9,083,501.00	0.05%
K. Mental Health Apportionment	1,054,091.00	1,043,624.00	-0.99%
L. Federal IDEA Local Assistance Grants - Preschool	319,911.00	319,911.00	0.00%
M. Federal IDEA - Section 619 Preschool	99,164.00	99,164.00	0.00%
N. Other Federal Discretionary Grants	3,845,130.00	3,845,130.00	0.00%
O. Other Adjustments	241,716.00	43,321.00	-82.08%
P. Total SELPA Revenues (Sum lines J through O)	14,638,587.00	14,434,651.00	-1.39%
II. ALLOCATION TO SELPA MEMBERS			
Norwalk-La Mirada Unified (DU00)	14,638,587.00	14,434,651.00	-1.39%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	14,638,587.00	14,434,651.00	-1.39%

Preparer
Name: Penny Sales
Title: Financial Analyst
Phone: (562) 868-0431 Ext. 102033

Current LEA: 19-64840-0000000 Norwalk-La Mirada Unified

Selected SELPA: DU

(Enter a SELPA ID from the list below then save and close)

POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DU	Norwalk-La Mirada/ABC	9/23/2013

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(472,077.00)	0.00	(614,373.00)				
Other Sources/Uses Detail					823,056.00	1,157,776.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	444,622.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	11,232.00	0.00	70,791.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,000.00	0.00	543,582.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					299,043.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					658,733.00	743,056.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	8,123.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	1,100.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	472,077.00	(472,077.00)	614,373.00	(614,373.00)	1,980,832.00	1,980,832.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(567,285.00)	0.00	(631,799.00)				
Other Sources/Uses Detail					823,056.00	1,648,203.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	539,762.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	11,400.00	0.00	83,137.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,000.00	0.00	548,662.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					799,043.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					649,160.00	743,056.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	8,123.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	1,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	567,285.00	(567,285.00)	631,799.00	(631,799.00)	2,471,259.00	2,471,259.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 17,312

District's ADA Standard Percentage Level: **1.0%**

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	18,549	18,547		
Charter School				
Total ADA	**18,549**	**18,547**	**0.0%**	**Met**
Second Prior Year (2015-16)				
District Regular	18,195	18,203		
Charter School				
Total ADA	**18,195**	**18,203**	**N/A**	**Met**
First Prior Year (2016-17)				
District Regular	17,827	17,830		
Charter School		0		
Total ADA	**17,827**	**17,830**	**N/A**	**Met**
Budget Year (2017-18)				
District Regular	17,611			
Charter School	0			
Total ADA	**17,611**			

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): 17,312

District's Enrollment Standard Percentage Level: 1.0%

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	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	19,010	18,960		
Charter School				
Total Enrollment	**19,010**	**18,960**	**0.3%**	**Met**
Second Prior Year (2015-16)				
District Regular	18,610	18,704		
Charter School				
Total Enrollment	**18,610**	**18,704**	**N/A**	**Met**
First Prior Year (2016-17)				
District Regular	18,319	18,374		
Charter School				
Total Enrollment	**18,319**	**18,374**	**N/A**	**Met**
Budget Year (2017-18)				
District Regular	18,048			
Charter School				
Total Enrollment	**18,048**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	18,197	18,960	
Charter School		0	
Total ADA/Enrollment	**18,197**	**18,960**	**96.0%**
Second Prior Year (2015-16)			
District Regular	17,827	18,704	
Charter School			
Total ADA/Enrollment	**17,827**	**18,704**	**95.3%**
First Prior Year (2016-17)			
District Regular	17,608	18,374	
Charter School	0		
Total ADA/Enrollment	**17,608**	**18,374**	**95.8%**
		Historical Average Ratio:	95.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.2%**

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	17,312	18,048		
Charter School	0			
Total ADA/Enrollment	**17,312**	**18,048**	**95.9%**	**Met**
1st Subsequent Year (2018-19)				
District Regular	17,017	17,723		
Charter School				
Total ADA/Enrollment	**17,017**	**17,723**	**96.0%**	**Met**
2nd Subsequent Year (2019-20)				
District Regular	16,718	17,398		
Charter School				
Total ADA/Enrollment	**16,718**	**17,398**	**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 COLA[1] and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level? 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)	179,583,417.00	180,274,891.00	181,195,698.00

Step 1 - Change in Population	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. ADA (Funded) (Form A, lines A6 and C4)	17,875.11	17,656.78	17,356.34	17,062.32
b. Prior Year ADA (Funded)		17,875.11	17,656.78	17,356.34
c. Difference (Step 1a minus Step 1b)		(218.33)	(300.44)	(294.02)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.22%	-1.70%	-1.69%

Step 2 - Change in Funding Level		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. Prior Year LCFF Funding		170,951,779.00	173,573,632.00	177,642,690.00
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)		4,716,228.00	6,613,323.00	4,524,574.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		4,716,228.00	6,613,323.00	4,524,574.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		2.76%	3.81%	2.55%

Step 3 - Total Change in Population and Funding Level	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
(Step 1d plus Step 2f)	1.54%	2.11%	0.86%
LCFF Revenue Standard (Step 3, plus/minus 1%):	**.54% to 2.54%**	**1.11% to 3.11%**	**-.14% to 1.86%**

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)	26,347,551.00	26,347,551.00	26,347,551.00	26,347,551.00
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)	170,951,779.00	173,573,632.00	177,642,690.00	179,565,227.00
District's Projected Change in LCFF Revenue:		1.53%	2.34%	1.08%
LCFF Revenue Standard:		**.54% to 2.54%**	**1.11% to 3.11%**	**-.14% to 1.86%**
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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2014-15)	112,252,206.70	128,141,863.96	87.6%
Second Prior Year (2015-16)	125,653,615.18	142,903,228.28	87.9%
First Prior Year (2016-17)	138,338,080.00	156,164,986.00	88.6%
		Historical Average Ratio:	88.0%

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**85.0% to 91.0%**	**85.0% to 91.0%**	**85.0% to 91.0%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2017-18)	142,342,961.00	156,950,807.00	90.7%	Met
1st Subsequent Year (2018-19)	146,043,078.00	163,396,632.00	89.4%	Met
2nd Subsequent Year (2019-20)	149,800,474.00	167,151,385.00	89.6%	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):	1.54%	2.11%	0.86%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-8.46% to 11.54%**	**-7.89% to 12.11%**	**-9.14% to 10.86%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.46% to 6.54%	-2.89% to 7.11%	-4.14% to 5.86%

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)	12,326,594.00		
Budget Year (2017-18)	11,970,054.00	-2.89%	No
1st Subsequent Year (2018-19)	11,970,054.00	0.00%	No
2nd Subsequent Year (2019-20)	11,970,054.00	0.00%	No

Explanation: (required if Yes)

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

First Prior Year (2016-17)	23,055,055.00		
Budget Year (2017-18)	19,632,658.00	-14.84%	Yes
1st Subsequent Year (2018-19)	19,584,841.00	-0.24%	No
2nd Subsequent Year (2019-20)	19,537,591.00	-0.24%	No

Explanation: (required if Yes)
2017-2018: One-time discretionary revenue has been removed from the budget netting $3.42 million.

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

First Prior Year (2016-17)	2,192,630.00		
Budget Year (2017-18)	1,578,641.00	-28.00%	Yes
1st Subsequent Year (2018-19)	1,524,971.00	-3.40%	Yes
2nd Subsequent Year (2019-20)	1,489,374.00	-2.33%	No

Explanation: (required if Yes)
2017-2018: One-time local revenue has been removed from the budget netting $0.61 million (site donations, AMTELL, LAUP, Special Ed. tuition). 2018-2019: Interest income is reduced to reflect reduced cash balances

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

First Prior Year (2016-17)	8,214,135.00		
Budget Year (2017-18)	9,794,833.00	19.24%	Yes
1st Subsequent Year (2018-19)	9,736,866.00	-0.59%	No
2nd Subsequent Year (2019-20)	9,661,866.00	-0.77%	No

Explanation: (required if Yes)
2017-2018: New textbooks from unrestricted sources and carryover funds for various categorical programs are included in the budget year (Title I, CTE, Title II).

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

First Prior Year (2016-17)	18,043,065.00		
Budget Year (2017-18)	17,158,670.00	-4.90%	Yes
1st Subsequent Year (2018-19)	17,004,113.00	-0.90%	No
2nd Subsequent Year (2019-20)	16,624,142.00	-2.23%	No

Explanation: (required if Yes)
2017-2018: Contracted services for communications, insurance preimums, and one-time software purchases have been reduced or removed from the budget

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)	37,574,279.00		
Budget Year (2017-18)	33,181,353.00	-11.69%	Not Met
1st Subsequent Year (2018-19)	33,079,866.00	-0.31%	Met
2nd Subsequent Year (2019-20)	32,997,019.00	-0.25%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	26,257,200.00		
Budget Year (2017-18)	26,953,503.00	2.65%	Met
1st Subsequent Year (2018-19)	26,740,979.00	-0.79%	Met
2nd Subsequent Year (2019-20)	26,286,008.00	-1.70%	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)

Explanation: Other State Revenue (linked from 6B if NOT met)
2017-2018: One-time discretionary revenue has been removed from the budget netting $3.42 million.

Explanation: Other Local Revenue (linked from 6B if NOT met)
2017-2018: One-time local revenue has been removed from the budget netting $0.61 million (site donations, AMTELL, LAUP, Special Ed. tuition). 2018-2019: Interest income is reduced to reflect reduced cash balances

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — 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)	217,454,223.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		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
c. Net Budgeted Expenditures and Other Financing Uses	217,454,223.00	6,523,626.69	4,317,900.32	4,317,900.32

	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%
d. Required Minimum Contribution	4,349,084.46	4,349,084.46

	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
e. OMMA/RMA Contribution	5,271,622.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	5,421,632.14	5,785,946.23	6,312,474.00
	b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	18,490,431.97	31,953,654.70	29,694,942.71
	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	(0.55)
	d. Available Reserves (Lines 1a through 1c)	23,912,064.11	37,739,600.93	36,007,416.16
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	180,721,071.26	192,864,874.24	210,415,790.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	636,384.00	85,135.00	0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	181,357,455.26	192,950,009.24	210,415,790.00
3.	District's Available Reserve Percentage (Line 1d divided by Line 2c)	13.2%	19.6%	17.1%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**4.4%**	**6.5%**	**5.7%**

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	(1,085,980.15)	133,630,944.96	0.8%	Met
Second Prior Year (2015-16)	13,800,496.92	143,876,571.28	N/A	Met
First Prior Year (2016-17)	(1,825,327.00)	157,322,762.00	1.2%	Met
Budget Year (2017-18) (Information only)	(5,852,281.00)	158,099,010.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 17,357

District's Fund Balance Standard Percentage Level: **1.0%**

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2014-15)	24,712,943.84	25,604,579.18	N/A	Met
Second Prior Year (2015-16)	22,337,979.18	24,518,599.03	N/A	Met
First Prior Year (2016-17)	36,762,699.03	38,319,095.95	N/A	Met
Budget Year (2017-18) (Information only)	36,493,768.95			

[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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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.)	17,312	17,012	16,712
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): N/A SELPA was dissolved in 2015

	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)	217,454,223.00	220,768,013.00	225,189,632.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	217,454,223.00	220,768,013.00	225,189,632.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	6,523,626.69	6,623,040.39	6,755,688.96
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)**	**6,523,626.69**	**6,623,040.39**	**6,755,688.96**

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)	6,523,627.00	6,623,040.00	6,755,689.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	23,549,378.37	14,419,430.37	2,641,183.37
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)	(0.78)	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)	30,073,004.59	21,042,470.37	9,396,872.37
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.83%	9.53%	4.17%
District's Reserve Standard (Section 10B, Line 7):	**6,523,626.69**	**6,623,040.39**	**6,755,688.96**
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)	(24,821,430.00)			
Budget Year (2017-18)	(26,491,320.00)	1,669,890.00	6.7%	Met
1st Subsequent Year (2018-19)	(27,191,320.00)	700,000.00	2.6%	Met
2nd Subsequent Year (2019-20)	(27,891,320.00)	700,000.00	2.6%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2016-17)	823,056.00			
Budget Year (2017-18)	823,056.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	823,056.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	823,056.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2016-17)	1,157,776.00			
Budget Year (2017-18)	1,648,203.00	490,427.00	42.4%	Not Met
1st Subsequent Year (2018-19)	2,348,203.00	700,000.00	42.5%	Not Met
2nd Subsequent Year (2019-20)	3,048,203.00	700,000.00	29.8%	Not 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)

2017-2018 and subsequent years: A transfer out from RMA to Fund 14 is included in the budget to cover anticipated deferred maintenance projects and meet AB104 phase-in requirements for 2020-21.

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 commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
Capital Leases	Various	General Fund 01	Fund 01 - Object 7438-7439	46,065
Certificates of Participation				
General Obligation Bonds	Various	Building Fund	Fund 51 - Object 7438-7439	206,279,037
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various			2,474,774
Other Long-term Commitments (do not include OPEB):				
QZAB Federal Loan	Various	Hoxie Fund 40.2	Fund 40.2 - Object 7439	2,770,165
Child Care Facility		Fund 12 - Object 8979	Fund 12.0 - Object 7439	168,000
Claim Liability (W/C and Property/Liab	Various	Fund 67.2 and 67.3	Fund 67.2 and 67.3 - Object 5892 & 5873	17,081,044
W/C Assessment (10 yr. Payroll)				267,397
TOTAL:				229,086,482

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	24,985	24,985	0	0
Certificates of Participation				
General Obligation Bonds	15,904,374	17,067,865	17,265,456	11,149,121
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	2,474,774	2,474,774	2,474,774	2,474,774
Other Long-term Commitments (continued):				
QZAB Federal Loan	95,722	95,722	95,722	95,722
Child Care Facility	21,000	21,000	21,000	21,000
Claim Liability (W/C and Property/Liability				
W/C Assessment (10 yr. Payroll)	45,044	45,044	45,044	45,044
Total Annual Payments:	18,565,899	19,729,390	19,901,996	13,785,661
Has total annual payment increased over prior year (2016-17)?		**Yes**	**Yes**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

General Obligations Bonds debt payments increase annually

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The District pays for qualified retiree's and their partner - health insurance for a period of five years or age 65, whichever comes first, Retires contribute the same amount towards medical insurance as active employees do.

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	5,824,013

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	33,293,075.00
b. OPEB unfunded actuarial accrued liability (UAAL)	33,495,078.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jan 25, 2016

5. OPEB Contributions

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	4,628,443.00	4,628,443.00	4,628,443.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	793,186.00	793,186.00	793,186.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	793,186.00	793,186.00	793,186.00
d. Number of retirees receiving OPEB benefits	81	81	81

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)

   Yes

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

   The District is self-insured for Worker's Compensation and Property/Liability. Estimated liability for unpaid losses are reflected in the actuarial study completed by Bickmore Consultants on May 21, 2015.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	22,332,884.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. Required contribution (funding) for self-insurance programs	17,610,397.00	17,610,397.00	17,610,397.00
b. Amount contributed (funded) for self-insurance programs	4,722,487.00	4,722,487.00	4,722,487.00

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	929.7	929.1	922.1	922.1

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.

Agreements between the District and both certificated and classified associations allow for annual re-openers which include salary and health benefit components.

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	987,559	

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

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	12,596,518	13,160,177	13,160,177
3. Percent of H&W cost paid by employer	88.5%	88.5%	88.5%
4. Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	631,221	643,845	651,897
3. Percent change in step & column over prior year	-37.3%	2.0%	1.3%

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	668.0	667.3	667.3	667.3

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Agreements between the District and both certificated and classified associations allow for annual re-openers which include salary and health benefit components.

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 371,961

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

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	4,881,200	5,099,697	5,099,697
3. Percent of H&W cost paid by employer	88.5%	88.5%	88.5%
4. Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	244,601	249,493	252,613
3. Percent change in step & column over prior year	18.9%	2.0%	1.3%

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	127.7	128.4	128.4	128.4

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 182,122

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	2,149,141	2,245,343	2,245,343
3. Percent of H&W cost paid by employer	88.5%	88.5%	88.5%
4. Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	107,695	109,849	111,223
3. Percent change in step & column over prior year	30.7%	2.0%	1.3%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the budget and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?	Yes
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.	Jun 26, 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?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
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?	No
A7.	Is the district's financial system independent of the county office system?	Yes
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?	No

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

SACS2017 Financial Reporting Software - 2017.1.0
6/22/2017 11:13:02 AM **19-64840-0000000**

July 1 Budget
2017-18 Budget
Technical Review Checks

Norwalk-La Mirada Unified **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)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. **PASSED**

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**

CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**

CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**

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. **PASSED**

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. **PASSED**

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**

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. **PASSED**

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

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**

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **PASSED**

INTRAFD-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

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

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

Checks Completed.

SACS2017 Financial Reporting Software - 2017.1.0
6/22/2017 12:03:55 PM **19-64840-0000000**

July 1 Budget
2016-17 Estimated Actuals
Technical Review Checks

Norwalk-La Mirada Unified **Los Angeles County**

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PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **PASSED**

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **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**

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **PASSED**

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

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **PASSED**

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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**

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by 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**

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	206,279,037.00	206,279,037.00
DEBT.GOV.COMP.ABS.9665	2,474,774.00	2,474,774.00
DEBT.GOV.OTH.DEBT.9669	25,153,298.00	25,153,298.00

Explanation:All available information has been entered. Form DEBT is not required for Adopted Budget, and will be completed at Unaudited Actuals.

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

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

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

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

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

Checks Completed.

School Finance Glossary of Terms

AB 1200 Reference to AB-1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and County Offices of Education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices.

AB602 Simplified Special Education Funding Model (Chapter 854/1997) replaces the old J-50 funding document.

Abatement A complete or partial cancellation of an expenditure of revenue.

Academic Performance Index (API) A numeric index (or scale) that ranges from a low of 200 to a high of 1,000. It is used to measure the academic performance and growth of schools. The current statewide API target for all schools is 800.

Account A method of categorizing financial transactions by type.

Accountability The notion that people (e.g., students or teachers) or an organization (e.g., a school, school district, or state department of education) should be held responsible for improving student achievement and should be rewarded or sanctioned for their success or lack of success in doing so.

Account Code A number assigned to sources of revenues, purposes of expenditures, assets, liabilities and fund balances.

Account Numbers Numbers assigned to the ordinary titles of accounts for classification of accounts and ease of reference.

Accounting Period The period of time represented by published financial statements. California school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th. However, an accounting period can begin and end at other intervals, such as quarterly or monthly.

Accounts Payable An account that reflects amounts owed by the district for goods and services received but not paid for at the date of the financial report. Accounts payable may include amounts owed to vendors, employees, financial institutions and others; except other governments or other funds. Amounts reported here are payable within a short period of time, usually less than one year.

Accounts Receivable An account that reflects amounts owed to the district for goods and services. These amounts should be paid to the district within a short period of time, typically within one year.

Accrual Basis Accounting Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Adequate Yearly Progress (AYP) An individual state's measure of yearly progress toward achieving state academic standards. Adequate yearly progress is the

minimum level of improvement that states, school districts, and schools must achieve each year, according to the Federal No Child Left Behind Act (NCLBA).

Adult Basic Education (ABE) Provides supplemental funds to augment Adult Basic Education classes currently operating at the agency's expense. Classes for students, usually adults, offered by local school districts.

Ad valorem taxes Taxes based on the value of property -- such as the standard property tax -- are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

Allocation The number of units allotted to an agency for funding purposes. The State only provides funding for allocated units that are actually used.

Apportionment Allocation of State or Federal aid, district taxes or other monies among Local Educational agencies (LEAs) or other governmental units.

Appropriation An authorization, granted by the governing board, to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may by expended.

Appropriation For Contingencies (Formerly termed undistributed reserve.)
That portion of the current fiscal year's budget that is not appropriated for any specific purpose but held subject to intrabudget transfer; i.e., transfer to other special appropriations as needed during the fiscal year.

Assessed Valuation **(AV)** The total value of property within a school district as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. All functions in the testing and diagnostic process leading up to the development of an appropriate, individualized, educational needs.

Assessment/Evaluation All functions in the testing and diagnostic process leading up to the development of an appropriate, individualized, educational needs.

Associated Student Body (ASB) Any organization of students having as its purpose the conduct of activities on behalf of the students approved by the governing body of the organization and by the school authorities, and not in conflict with the authority and responsibility of the public school officials. ASB organizations are either organized secondary or unorganized elementary. Student organizations in middle schools and high schools are called organized student body associations because the students organize their activities around student clubs and a student council.

Attendance Reports Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30.

AU Administrative unit of a Special Education Local plan Area (SELPA). Norwalk-La Mirada is the Administrative unit for our SELPA which includes ABC School District and Norwalk-La Mirada School District.

Audit A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.

Average Daily Attendance – (ADA) There are several kinds of attendance which are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for a least the minimum school day, or having a valid excuse. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours.

Balance Sheet A formal financial statement that reports the value of assets, liabilities, and fund balance as of a specific date.

Base Revenue Limit See Revenue Limit.

Basic Aid School District In a Basic Aid School District, local property taxes equal or exceed its revenue limit. These districts may keep the money from local property taxes and still receive constitutionally guaranteed state basic aid funding.

Bilingual Education Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

Block Grant A lump sum allocation of special purpose funds.

Bond A written obligation to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity. Bonds generally carry interest at a fixed rate, but may carry variable rates. Principal and interest payments are usually payable periodically. A bond can have a final maturity of no greater than twenty years.

Bonded Debt That portion of indebtedness represented by outstanding bonds.

Bonded Debt Limit The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district. New school bond issues are no longer permitted (Proposition 13).

Bonded Indebtedness An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

Bond Measure Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Since 2001 voters in a school district can authorize a local general obligation bond with a 55% supermajority vote. In the past a two-thirds vote was required. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote that requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters must approve a state general

obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Budget A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budgeting The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

California Basic Education Data System (CBEDS) The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.

California English Language Development Test (CELDT) A test used to assess student's language proficiency in English, specifically listening and speaking, reading and writing.

California High School Exit Exam (CAHSEE) An exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, Language Arts and Mathematics.

Capital Outlay Expenditure for replacement of new equipment, major renovation or reconstruction, or new schools.

Career Technical Education (CTE) A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

Cash Balance The actual cash on hand at a specific point in time. Many school districts will have a negative cash balance at some point in the year unless they borrow. Cash balance is contrasted to Fund Balance in that it includes only cash.

Categorical Aid Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for: children with special needs, such as Special Education; special programs, such as the School Improvement Program; or special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

Certificated Personnel School employees who hold positions for which a credential is required by the State-teachers, counselors, and most administrators.

Certificates of Participation (COP) A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Classified Personnel School employees who hold positions that do not require credentials, like aides, custodians, most business office staff, etc.

Class Size Penalties The penalties imposed on school districts which have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA

which, in turn, results in a loss in revenue limit income.

Class Size Reduction (CSR) Initiated in the 1996–97 school year for kindergarten through third grade, the state has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade.

Clearing Accounts Accounts used to accumulate fiscal receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

Closing Entries Entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

Concurrently Enrolled Pupils who are both enrolled in a regular program for at least the minimum school day and also in a regional occupational center or program (ROP/C) or classes for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA, such a student can generate more than one unit of ADA.

Consumer Price Index (CPI) A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

Content Standards Test (CST) A test specifically for California schools aligned with State standards that describe what students should know and be able to do in each grade level. The test is given to students in grades 2 through 11 as part of the State's STAR Program.

Contribution A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living (COLA) An increase in funding for government programs, including revenue limits or categorical programs.

Credentialed Teacher One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements, and have passed the California Basic Education Skills Test (CBEST).

Credit Rating A rating that establishes the school district's relative risk to a purchaser of debt in comparison with other debt issued by other entities. Debt of public entities is rated by one or more of three rating agencies – Moody's Investors Services, Standard and Poor's and Fitch Investment Services.

Criteria and Standards Local district budgets must state-adopted provisions of "Criteria and Standards." These provisions establish minimum fiscal standards that school districts, county offices of education and State use to monitor district fiscal

solvency and accountability.

Debt Service Expenditures for the payment of principal and interest on long-term debt.

Deferred Revenue Revenue received in a given period, but unearned, which is set up as a liability to be included as revenue in subsequent periods.

Deferred Maintenance Major repairs of buildings and equipment which have been postponed by school districts. The state provides some money to match local districts' funds for deferred maintenance. If districts develop a maintenance plan and set aside up to one-half of 1% of their general fund for deferred maintenance, the state matches that money. The money must go into a separate accounting fund.

Deficit Factor When an appropriation to the State School Fund for revenue limits or for any specific categorical program is insufficient to pay all claims, a deficit factor is applied to reduce the amount of State aid apportioned to the program.

Deficit Fund Balance The excess of liabilities of a fund over its assets.

Deficit Financing (Spending) The excess of current year expenditures over current year revenues (also referred to as an operation deficit).

Deficits Funding shortfalls which occur whenever the State appropriations are insufficient to fund local district and county entitlements.

Developer Fees A charge per square foot on residential and commercial construction within a school district. These fees, charged both to developers of new properties and to property owners who remodel, are based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or renovating schools and for portable classrooms.

Due To/From Other Funds Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must equal the aggregate amount of interfund receivables at all times.

Direct Expenses or Costs Expenses that can be separately identified and charged as a part of the cost of a product, service, or department.

Direct Support Charges Charges for a support program and services that directly benefit other program.

Drug Free Drug/alcohol prevention/intervention program from the U.S. Department of Education.

Economic Impact Aid (EIA) /State Compensatory Education (SCE) - A state program in which funds are allocated to the District based on the number of limited English proficient (LEP) students in our District.

Education Code That body of law governing school district operations. Legislation affecting

schools is organized into a series of related divisions and sections which authorizes district activity.

Education Revenue Augmentation Fund (ERAF) the fund used to collect the property taxes shifted from cities, the county and special district within each county prior to their distribution to K-14 school agencies.

Employee Benefits Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS – State Teachers' Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers' compensation payments; and (5) payments made to personnel on sabbatical leave.

Encroachment The use of unrestricted moneys to support restricted program expenditures.

Encumbrance Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Ending Balance Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL) Student who has not yet mastered the English language.

Enrollment The total number of pupils enrolled, whether part-time, full-time, resident or non-resident. For state reporting purposes, students must be enrolled in a qualifying program. A pupil is considered enrolled whether in attendance on a specific count date or not, participating in home-bound instruction or a non-graduate enrolled in qualifying alternative programs.

Entitlement The amount of revenue that an agency is entitled to receive.

Equalization Aid The extra State aid provided in some years to a low revenue district to increase its base revenue limit toward the statewide average.

Expenditure Charges incurred, whether paid or unpaid, which are presumed to benefit the school district's current fiscal year.

Financial Statements The document published at periodic intervals, such as quarterly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.

Fiscal Crisis And Management Assistance Team (FCMAT) The state agency formed to help ensure the fiscal solvency of school districts and county offices of education.

Fiscal Year A period of one year, the beginning and the ending dates of which are fixed by statue; in California, the period beginning on July 1 and ending on June 30.

Fixed Assets Assets of a permanent character having continuing value; e.g., land, building, machinery, furniture, and equipment.

Full-Time Equivalent (FTE) The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Fund An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Balance The difference between assets and liabilities. The fund equity of governmental and trust funds.

Furlough Days Mandatory leaves of absence ordered by employers who are attempting to cut costs without firing employees. When a furlough day is ordered, employees take the day off without pay.

Gann Spending Limit A ceiling, or limit, on each year's appropriation of tax dollars by the state, cities counties, school districts, and special districts.

General Ledger A basic group of accounts that record all transactions of a fund or entity.

General Obligation Bonds (GO Bonds) Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

Gifted and Talented Education (GATE) The program provides significantly different educational services to students identified as gifted in the categories of intelligence, high academic achievement, creativity and leadership.

Governmental Accounting Standards Board (GASB) Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. GASB has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as generally accepted accounting principals (GAAP). GASB and FASB are not governmental agencies.

Governmental Accounting Standards Board Statement No. 34 (GASB 34) An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format effective for those periods beginning after June 15, 1999. A three year phase-in period is utilized by the statement based on the school agency's revenues in all Governmental and Enterprise Funds in the Audited Financial Report as of June 30, 1999, to determine the year in which a school agency must comply. The government-wide financial statements include financial information by function. School agencies continue to account for the day-to-day accounting activities on the modified accrual basis of accounting.

Headstart/State Preschool This program is for three and-one-half year-old from low income families. The programs are state and federally funded. Headstart is federally funded; State Preschool is state funded.

Implicit Price Deflator A measure of inflation used to compare expenditures over a period of time.

The state uses the Implicit Price Deflator for State and Local Government Purchases of Goods and Services to calculate increases to revenue limits.

Indirect Cost Rate The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Indirect Cost and Overhead Administrative Costs or elements of cost necessary in the operation of a business or program or in the performance of a service that are of such nature that the amount applicable to each program or unit cannot be determined readily and accurately. The State requires that an indirect cost rate be calculated each year for indirect cost allocation to programs.

Indirect Support Charges Charges for routine services not performed as a special service for a particular program but allocated to using programs. An allocation of indirect costs.

Individualized Education Program (IEP) A written agreement between a school district and parents or guardians of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Interfund Transfers Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenues or expenditures of the Local Educational Agency.

Job Training Partnership Act (JTPA) This is a federally funded program. Its purpose is to prepare youth and unskilled adults for entry into the labor force, and to afford job training to those economically disadvantaged individuals so they are able to obtain productive employment.

Least Restrictive Environment (LRE)- Students with disabilities are educated to the maximum extent appropriate with non-disabled students. Separate schooling, classes occurs when the nature of the disability is such that education in regular classes cannot be achieved satisfactorily.

Local Control and Accountability Plan (LCAP)- Under the LCFF each LEAs is required to prepare a Local Control Accountability Plan, (LCAP), which describes how the LEA intends to meet annual goals for all pupils, with specific activities to address state and local priorities identified pursuant to EC Section 52060(d).

Local Control Funding Formula (LCFF)- Signed into law on July 1, 2013, the LCFF, overhauls California's school finance system, replacing "revenue limits" and most "categorical funds" with a per-pupil base grant and supplemental and concentration grants based upon unduplicated counts of low-income, English Learner, and foster youth) students.

Lottery Scratch tickets and lotto games which began in California in October 1985. At least 34% of lottery proceeds are distributed to districts based on enrollment of per kindergarten through university students.

Low Incidence Federal Personnel Services -- Federal Grant dollars to fund position (s) to work directly with Low Incidence students (i.e., Braille Transcriber).

Mandated Costs School district expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIIIB, Section 6.

Medi-cal Administrative (MAA) This program, formally called SB-910, is a source of new revenue to the district that is based on the percent of time personnel spend doing "health related" activity.

Migrant Education Federal Government supplemental program is for eligible students whose families do seasonal work and have to move periodically, which subsequently disrupts their education.

Miscellaneous Funds Local revenues received from royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to State aid in the revenue limit formulas.

Necessary Small School An elementary school with less than 101 ADA or high school with less than 301 ADA which meets the standards of being "necessary."

Net Assets The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of a school district's financial condition.

No Child Left Behind Act (NCLB) Much of federal funding for K–12 schools comes from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. The 2002 ESEA reauthorization is called the No Child Left Behind Act (NCLB). NCLB modifies the original ESEA, as have previous reauthorizations, and increases the federal focus on disadvantaged pupils, including English learners and students who live in poverty. The law also strengthens federal support for a standards-based reform agenda including high academic standards for all students; extra support to help students and schools meet those standards; and greater accountability for the results, particularly as measured by student performance on standardized tests. NCLB also provides funds to support innovative programs such as charter schools and create out-of-school programs. Besides providing funds to prepare, train, recruit, and retain high quality teachers, the law has also placed attention on the need for high quality teachers and the unequal distribution of credentialed teachers, setting guidelines for states to use in defining a highly qualified teacher. Further, it mandates that only teachers fitting the state description are to be hired at schools that receive Title I funding (for students living in poverty). NCLB also sets requirements for non-credentialed teaching assistants (or instructional aides). In addition, it supports the right of parents to transfer their children to a different school if their school is low performing or unsafe.

Parcel Tax A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate.

First Principal Apportionment (P-1) Funding associated with the first period report of attendance (July 1 through December 31)

Second Principal Apportionment (P-2) Funding associated with the second period report of attendance (July 1 through April 15)

Professional Development Academy (PDA) Will provide professional growth opportunities for all personnel to enhance their effectiveness in serving the needs of the students, increase the quality of their working environment, and promote parent and community confidence in the Norwalk-La Mirada Unified School District.

Professional Growth Program The intent of the program is to assist employees in developing, their skills that relate to their job duties and prospective job duties in the District by allowing bargaining unit members to participate in appropriated courses: university, college, adult school, institutes, conferences, seminars, workshops, and training within the State of California.

Public Employee Relations Board (PERB) A three-member body (appointed by the Governor) charged with the direct supervision and regulation of collective negotiations for California public school employers and employees.

Public Employees' Retirement System (PERS) State law requires that classified employees, their employer, and the state contribute to this retirement fund.

PL94-142 Public Law 94-142 (Education for All Handicapped Children Act)-Federal dollars allocated to the sate for the purpose of supplementing state money for the education of students with special needs.

Prepaid Expenses Items for which payment has been made but for which benefits have not been realized as of a certain date; e.g., prepaid interest, and premiums of unexpired insurance.

Prior Year's Taxes Tax revenues received in the current fiscal year which had been delinquent in a prior year. These revenues offset State aid in the current year in the revenue limit formula.

Program Costs Costs that are incurred and allocated to programs being operated by organizations or districts.

Purchase Order A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

Reduction-In-Force (RIF) The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

Regional Occupational Center or Program (ROC/P) A vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for district within that county.

Requisition A document submitted initiating a purchase order to secure specified articles or services. Issuance of materials from stock in a warehouse.

Reserve An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).

Resource Specialist Program (RSP) The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the general education setting and offering instruction on a more individualized basis.

Restricted Funds Moneys whose use is restricted by legal requirements of the donor.

Revenue Limit The maximum amount of revenue which a district can collect annually for general purposes from local property taxes and State aid. The revenue limit is composed of a based revenue limit amount per unit of ADA computed by formula each year from adjustments that are computed new each year. As of, 2013, Revenue Limit has been replaced by the Local Control Funding Formula.

Revolving Cash Fund A stated amount of money used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

School Attendance Review Boards (SARB) These boards are designed to facilitate communication between the school district and other local government agencies on problems related to truancy suspension and expulsion. Their purpose is to deal with the procedures to be followed by the various governmental agencies involved.

School Boards By law, every school district in California is governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and makes hiring decisions for the district superintendent.

School Improvement Program (SIP) This is a state funded program that serves identified elementary schools in the District. The monies are to improve the K-8 program at the schools that are being served by providing supplemental educational services.

School Renewal Renewal is a process that empowers. Renewal funds continue to be a vehicle though which staff at the local schools can make decisions that will ultimately improve the process of educating students. Schools have an opportunity to examine issues, develop objectives and the associated activities and timeliness. These decisions meet the needs of the site as determined by those directly involved with the site.

Secured Roll That portion of the assessed value which is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll average about 90% of the taxable property in a district.

Senate Bill 90/1972 (SB90) in 1972 that established the revenue limit system for funding school district.

Serrano Decision In 1974, the California superior Court ruled in the Serrano vs. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the State's Constitution. This ruling established certain standards under which the school finance system would be constitutional, and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court

in Los Angeles County ruled that the then current system of school finance was in compliance with the earlier Court Order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling, and then appealed once again to the California Supreme Court. In August 1988, the California Supreme Court sent the Serrano case back to the Appellate Court to hear only the relatively minor issue of county juvenile court school equalization. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals if the State provide additional juvenile court school equalization aid.

Service Request (Work Order) A written authorization of the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers and provision is made for accumulating and reporting labor, material, and other costs.

Site Based Budgeting A method of allocating resources to individual schools within a school district. Most frequently, funds are allocated based on the number of pupils at each school site and a site governance council determines how the budgeted amount will be allocated within the site.

Special Class/Special Day Class (SC/SDC) Self-contained special education classes to which students are assigned because their instructional plan requires attendance in special classes for a majority of the school day.

Special Education Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all children with disabilities between 3 and 22 years be provided free and appropriate education.

Special Education Local Plan Area (SELPA) All school districts and county school offices are mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region boundaries. Each region, Special Education Local Plan Area (SELPA), developed a local plan describing how it would provide special education services. SELPAs facilitate high quality educational programs and services for special needs students and training for parents and educators. The SELPA collaborates with county agencies and school districts to develop and maintain healthy and enriching environments in which special needs students and families can live and succeed.

Standardized Account Code Structure (SACS) Standardized Account Code Structure is a method for school agencies to account for their revenue and expenditures. Districts use a 22-digit accounting record that allows agencies to track costs by resource, program goal and function as well as by object code. All districts were required to account by this method by 2002.

Standardized Testing And Reporting (STAR) New state testing program to better measure academic achievement. First given to grades 1-8 in April and May 1998.

State Allocation Board (SAB) The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

State School Fund Each year the State appropriates money to this fund, which is then used to make State aid payments to school districts. Section A of the State School fund is for K-12 education and Section B is for community college education.

State Teachers' Retirement System (STRS) funded by certificated employees, their employer and the state.

Stores Goods that are on hand in storerooms or warehouses and subject to requisition.

Subventions The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies.

Sunset The termination of a categorical program. A schedule is in current law for the Legislature to consider the sunset of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific regulations shall no longer apply.

Supplemental Grant Additional revenue provided by the State for districts that have below-average revenues per ADA from a combination of their revenue limit and funding for specified categorical programs.

Summer Youth Employment Training Program (SYETP) This work experience project will provide meaningful summer employment for economically disadvantaged or handicapped youth 14-21 years of age. Recruitment of youth identified as "high risk" will be a high priority. Support activities will include a comprehensive assessment component, individualized counseling, and a multidimensional educational enrichment program.

Tax And Revenue Anticipation Notes (TRAN) Notes issued in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipated.

Title I Title I, Part A and D, is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on the state content standards and assessments. The intent of the funding is to meet the educational needs of low-achieving students enrolled in the highest poverty schools.

Title II Title II, Part A is to increase the academic achievement of all students by helping schools and districts to: (1) improve teacher and principal quality through professional development and other activities, including reduced class-size; and (2) ensure all teachers are highly qualified.

Title III Title III is to assist English Language Learner students to acquire English and achieve grade-level and graduation standards.

TUPE Tobacco Use Prevention Program

Unduplicated Count The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unsecured Roll That portion of assessed property which is movable, such as boats, planes, etc.

Waivers Permission from the State Board of Education--or, in some cases, from the Superintendent of Public Instruction--to set aside the requirements of an Education code provision upon the request of a school district. (See Education Code Section 33050.)

Warrant A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s), approved by the county superintendent of schools, and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee.

Work Order See Service Request

Workability I State monies to fund Special Education student workers while at the same exposing these students to hands on experience in various places of employment. Assembly Bill 2666 Special Education Preschool Continuation Federal Grant. Dollars to fund staffing supplies, services, etc., for 1-5 year old Special Education Preschool students.

General Acronyms

AB	Assembly Bill
ABE	Adult Basic Education
AC	California Administrative Code
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
API	Academic Performance Index
CCS	California Children's Services
CDE	California Department of Education
COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
CSBA	California School Board Association
CSEA	California School Employees Association
CTA	California Teachers Association
DOF	Department of Finance
EIA	Economic Impact Aid
ESL	English as a Second Language
FTE	Full-Time Equivalent
ITS	Integrated Technology Services
JPA	Joint Powers Agreement
LACOE	Los Angeles County Office of Education
LAO	Legislative Analyst's Office
LEA	Local Education Agency (i.e., a school district or county office of education)
OPSC	Office of Public School Construction (replaces Office of Local Assistance (OLA)
NLMAA	Norwalk-La Mirada Administrative Association
RL	Revenue Limit
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SB	Senate Bill
SBCP	School Based Coordination Program
SBE	State Board of Education
SCE	State Compensatory Education
SCO	State Controller's Office
SDE	State Department of Education
SDMC	Share Decision Making Council
SELPA	Special Education Local Plan Area
SPI	Superintendent of Public Instruction
TANLA	Teachers Association of the Norwalk-La Mirada Area