



COVINA-VALLEY
UNIFIED SCHOOL DISTRICT

Adopted Budget



2017 - 2018



COVINA-VALLEY

UNIFIED SCHOOL DISTRICT

District Superintendent
Richard M. Sheehan, Ed.D.

Board of Education
Sonia Frasquillo
Charles M. Kemp
Sue L. Maulucci
Darrell A. Myrick
David Bonilla

Date: June 19, 2017

To: Board Members and Richard M. Sheehan, Ed.D., Superintendent of Schools

From: Robert McEntire, Chief Business Officer

Prepared by: Jimmy Escobar, Director of Fiscal Services

RE: 2017-18 Adopted Budget Report

School Districts are required by Education Code 42127 to file with the Los Angeles County Office of Education the annual budget no later than June 30th of each year. The proposed budget includes a multi-year projection which covers the current year and subsequent two years.

The Superintendent recommends that the Board of Education adopt the District's 2017-18 Budget as presented. The budget will be revised, as needed, to address changes imposed by the State and Federal governments. The adopted budget is based on the Governor's May Revised Budget Proposal. The approval of this report will authorize the 2017-18 budget adjustments identified within this report.

2017-18 Budget Highlights

- A 1.56% COLA will be applied to the LCFF base grants and Categorical programs.
- The 2017-18 LCFF Gap funding is budgeted at 43.97%.
- One-time discretionary funds of \$170 per ADA that will not be available until May 2019 and was not included in this proposed budget.
- Revision to 2nd Interim planned expenditure plan included.
- CalPERS Employer contribution rate increased to 15.531%, 1.643% higher than the prior year.
- CalSTRS Employer rates are increasing to 14.43% in 2017-18, 1.85% higher than the prior year.
- Health and Welfare is projected to increase 9.5%.
- Step and Column projected at 1.25%.

Local Control Funding Formula (LCFF)

The LCFF was adopted in the 2013-14 State Budget Act under Assembly Bill 97 (AB97). With the implementation of the LCFF Model, the State permanently consolidated 40 plus categorical programs with the base revenue limit to create a new funding base. In the initial year, Governor Brown established a plan for the model to be fully implemented over an eight year period (2020-21). LCFF takes into consideration differentiated funding by grade spans. Targeted average-daily-attendance (ADA) allocations also include additional augmentations for Grade Span Adjustment program (TK-3 GSA) and Career Technical Education (9-12 CTE).

The Base Grant rates for 2017-18 are:

Grade Level	Base Grant Amount per ADA	COLA 1.56 Percent	Augmentation	Base Grant
K-3	\$7,083	\$ 110	\$748	\$7,941
4-6	\$7,189	\$ 112	\$ -0-	\$7,301
7-8	\$7,403	\$ 115	\$ -0-	\$7,518
9-12	\$8,578	\$ 134	\$227	\$8,939

LCFF projections are based on the assumptions from the most recent Fiscal Crisis and Management Assistance Team (FCMAT) LCFF calculator and the projected percentage increases. Please note the above amounts are Targeted figures and the State is projected to fund approximately 97% of these amounts in 2017-18.

The District's Gap amount for 2017-18 is \$6.1 million of which 43.97% or \$2.68 million is estimated to be funded. At the 2017-18 Adopted Budget, the funded ADA is projected to be 11,625. The funded ADA for 2018-19 and 2019-20 is projected to be 11,490 and 11,393, respectively.

Enrollment

Districts in Southern California started realizing a decline in student population as early as 2001-02. For Covina-Valley Unified School District, enrollment decline did not materialize until the 2006-07 fiscal year and continues to decline up to the current fiscal year. Moreover, in order to verify internal projections, the District contracted with an external demographer who projects continual decline in student enrollment through at least 2023-24.

The District currently has an executed collective bargaining agreement which provides the student to teacher ratio of 26:1 (TK-3 Grades inclusive). Other grade level staffing ratios are noted in the table below.

	Elementary	Middle	High
Description	Schools	Schools	Schools
Teacher Staffing Ratios (students to teachers)			
Grades TK - 3	26:1	n/a	n/a
Grades 4 - 5	32:1	n/a	n/a
Grades 6-12	n/a	34:1	34:1
Grades 6-12 Physical Education (not Athletics)	n/a	60:1	60:1
Special Education Classes	In compliance with statutory requirements		

Lottery

Unrestricted Lottery revenue (non-Proposition 20) is budgeted at \$144 per unit of annual ADA. Restricted Lottery revenue (Proposition 20) is budgeted at \$45 per unit of annual ADA. These amounts are based on the Governor's May Revise Budget.

Mandated Cost Reimbursement

There was no increase per ADA for the Mandated Block Grant. Additionally, one-time funds estimated at \$48 per ADA were proposed by the May Revised Budget increasing to \$170 per ADA. The Governor proposes to hold all of the funds until May 2019. Due to the uncertainty around the collectability, and recommendations made by School Services of California and Los Angeles County Office of Education, the district does not recognize these funds in the 2017-18 Adopted Budget.

Employee Compensation

At Adopted Budget, salaries negotiation have not been settled. Salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees. The 2017-18 and 2018-19 salaries include an estimated 1.25% for step and column salary adjustments.

The statutory benefit rates used for the Adopted Budget are indicated in Attachment A. Both CALSTRS and CALPERS reflect the increases as recommended by LACOE.

2017-18

The 2017-18 Adopted Budget includes an anticipated reduction of 3 Full-Time Equivalents (FTEs) in certificated staffing for enrollment decline. The District's stabilization plan at Second Interim has been revised and the 30 FTEs planned to be reduced has changed to a 12 FTEs reduction.

2018-19

The 2017-18 Adopted Budget includes an additional anticipated reduction of 3 FTEs in certificated staffing for enrollment decline.

2019-20

The 2017-18 Adopted Budget includes an additional anticipated reduction of 3 FTEs in certificated staffing for enrollment decline.

Contributions

Contributions to Special Education program is projected at \$15.7 million for the 2017-18 Adopted Budget.

Stabilization Expenditure Plan (Revised)

Revisions have been made to the 2nd Interim expenditure plan cuts. Below is a summary of the payroll related revisions.

Staffing Reduction	Management	Psychologists	CUEA	CSEA
2nd INTERIM FTE's CUT	5.5	2/1	18.4	15
ADOPTED FTE's CUT	5	1	5	5
CUT DESC.	Cert. 5.0	-	LMC/PE Teachers	-
SAVINGS OVER TWO YEARS	\$1,080,000	\$256,000	\$1,550,000	\$360,000
PERCENTAGE OF SAVINGS	45.38%	10.76%	65.13%	15.13%

Many of the noted FTE cuts were position shifts out of the Unrestricted General Fund to funds in Special Education and Adult Education. As a result of the revised staffing reductions, an increase of approximately \$2.4 million was added to the 2017-2018 and 2018-2019 fiscal years. Additionally, one 1 FTE was added for the Assistant Director of Technology position. However, new expenditure reduction/funding shifts were added to the District's expenditure plan these included the following:

- Technology integration \$1.375 million.
- Dual language (1 Mandarin and 2 Spanish) \$375,000
- Kinder Academy \$130,000
- Program Specialist \$160,000
- Fair Valley Counselor 50% \$60,000
- Music Teachers \$290,000

Ending Fund Balance (Multi-Year)

Cash management challenges make it even more imperative that districts consider reserve levels greater than the minimums required by the State. Reserves are especially critical to have sufficient cash to meet payroll and other obligations. As of the 2017-18 Adopted Budget, the components of the ending fund balance are noted in the table below.

	2017-18	2018-19	2019-20
Assigned Fund Balance	\$689,720	\$689,720	\$689,720
Unassigned Fund Balance	\$16,918,195	\$11,733,627	\$4,637,637
Nonspendable Balance	\$110,000	\$110,000	\$110,000
Restricted Fund Balance	\$4,099,264	\$4,164,971	\$4,307,503
Minimum Reserve	\$4,266,666	\$4,466,572	\$4,588,391
Reserve Exceeding Minimum Reserve	\$12,651,529	\$7,267,055	\$49,246

SACS Forms

The information in these reports represents the actual and projected financial position of the General Fund as of the 2017-18 Adopted Budget. The Estimated Actuals Column represents projected expenditures through June 30, 2017. The Budget Column represents the summarized amounts as approved in the Adopted Budget. The Difference Column reflects the difference between the Adopted Budget and the Estimated Actuals.

Local Control Accountability Plan (LCAP)

Under the LCFF model, Districts are required to adopt a Local Control Accountability Plan (LCAP) which describes how they intend to meet annual goals for all pupils with specific activities to address state and local priorities identified pursuant to Education Code Section 52060(d).

The District's LCAP has integrated the following three goal areas in accordance with the State Board of Education guidelines:

- Guarantee all students are eligible and ready for college upon graduation.

- Implement innovative research-based programs and practices to ensure the highest level of achievement for all students.
- Create a school wide program of engagement that fosters innovative, positive environments inside and outside of the classroom to connect students to school and learning.

Projections for the General Fund:

Summarized in the chart below is a recap of projected revenues, expenditures, and fund balance totals for 2017-18, 2018-19, and 2019-20. These totals incorporate revenues, expenditures, and reserves for the General Fund (Fund 01.0) and the SELPA Fund (Fund 01.1).

	Adopted Budget 2017-18	Projected Budget 2018-19	Projected Budget 2019-20
Beginning Fund Balance	\$23,277,297	\$21,817,179	\$16,698,318
Audit Adjustment/Restatement	-	-	-
Revised Fund Balance	\$23,277,297	\$21,817,179	\$16,698,318
Annual Revenues (includes other financing sources)	\$140,762,056	\$143,766,868	\$145,992,886
Annual Expenditures (include other financing sources)	\$142,222,174	\$148,885,729	\$152,946,344
Changes in Fund Balance	(\$1,460,118)	(\$5,118,861)	(\$6,953,458)
Projected Ending Fund Balance	\$21,817,179	\$16,698,318	\$9,744,860
I. Unavailable Reserves:	\$4,209,264	\$4,274,971	\$4,417,503
1.) Nonspendable:			
a. Revolving Cash	\$35,000	\$35,000	\$35,000
b. Inventory	\$75,000	\$75,000	\$75,000
2.) Restricted Program Balances	\$4,099,264	\$4,164,971	\$4,307,503
3.) Assigned	\$689,720	\$689,720	\$689,720
II. Total Unrestricted Fund Balance	\$16,918,195	\$11,733,627	\$4,637,637
1.) Reserve for Economic Uncertainty (3%)	\$4,266,666	\$4,466,572	\$4,588,391
2.) Available Reserves	\$12,651,529	\$7,267,055	\$49,246
III. Available Reserves (Unrestricted Fund)	11.90%	7.88%	3.03%

OTHER FUNDS

Special Education Pass-Through Fund – Fund 10.0

The Administrative Unit (AU) of a multi local educational agency (LEA) Special Education Local Plan Area (SELPA) utilizes this fund to account for special education revenue passed through to other member LEAs. The Special Education Pass-Through Fund projected ending balance is \$6,883.

Adult Education Fund – Fund 11.0

This fund is to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Money in this fund shall be expended for adult education purposes only. The Adult Education Fund projected ending balance is \$1,389,745.

Child Development Fund – Fund 12.0

The Child Development Fund contains state and federally subsidized child program centers including preschool, school age, and Kids Korner program activities. The Child Development Fund projected ending balance is \$331,039.

Cafeteria Special Revenue Fund – Fund 13.0

This fund is to account separately for federal, state, and local resources to operate the food service program. The revenue in this fund is on a per meal basis from the State, Federal, and local (reduced and paid) student meal fees. This fund operates on an independent basis and does not directly encroach on the Unrestricted General Fund. The ending balance for this fund is projected to be \$4,521,758.

Deferred Maintenance Fund – Fund 14.0

This fund is to account separately for revenues that are restricted or committed for deferred maintenance purposes. With the implementation of the LCFF in 2013-14, funding was eliminated. The Deferred Maintenance Fund is projected an ending balance of \$57,800.

Building Fund, Measure CC – Fund 21.2

This fund accounts for the bond proceeds and various project expenditures authorized at the election held on November 6, 2012. The District was authorized to issue \$129,000,000 by the voters. The District issued the 2012 General Obligation Bonds, Series A in the amount of \$30 million in May 2013, and Series B in the amount of \$37 million in July 2015. August 2016, the District issued Series C-1 and C bonds in the amount of \$6 million and \$12 million, respectively. The net proceeds of \$17.7 million were received in 2016-17. May 2017, Series D was issued in the amount of \$30 million. Following this issuance of bonds, only \$14 million of the authorized amount will remain for future issuances. The Building Fund is projected to have an ending balance of \$12,580,384.

Capital Facilities Fund – Fund 25.0

This fund accounts separately for monies received from fees levied on development projects as a condition of approval. California Education Code section 17620, subdivision (a) (1) allows developer fees to be used to fund "the construction or reconstruction of school facilities" subject to limitations set forth in relevant sections of the Government Code. The projected ending balance for the Capital Facilities Fund is \$275,896.

Special Reserve Fund for Capital Outlay – Fund 40.0

This fund is to provide for the accumulation of General Fund monies for capital outlay purposes (Education Code Section 42840). This fund is projected an ending balance of \$1,048,865.

Bond Interest and Redemption – Fund 51.0

This fund is used for the repayment of bonds issued for the District (Education Code sections 15125-15262). The county auditor maintains control over this fund. This Fund is projected an ending balance of \$6,023,996.

Workers Compensation Sub-Fund – Fund 67.1

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. The Workers Compensation Sub-Fund is utilized for the District's Workers Compensation related transactions. The projected ending fund balance for the Workers Compensation Sub-Fund is \$134,780.

Property and Liability Sub-Fund – Fund 67.2

The Property and Liability Sub-Fund is to account for resources committed to the District's self-insurance program for property and liability insurance. The projected ending fund balance for the Property and Liability Sub-Fund is \$14,121.

Health and Welfare Sub-Fund – Fund 67.3

The Health and Welfare Sub-Fund is to account for resources committed to the District's medical, dental, vision, and life insurance programs. The projected fund balance for the Health and Welfare Sub-Fund is \$346,545.

Retiree Health and Welfare Sub-Fund – Fund 67.4

The Health and Welfare Sub-Fund is to account for resources committed for the District's medical, dental, and vision insurance program for retirees. The projected fund balance for the Retiree Health and Welfare Sub-Fund is \$824,459.

**2017-18 PROPOSED BUDGET
MULTI-YEAR BUDGET ASSUMPTIONS**

Attachment A

Category	2015-16 Actual	2016-17	2017-18	2018-19	2019-20
<u>Local Control Funding Formula</u>					
- Projected Net District LCFF Revenue Increase (Decrease)	\$11,084,372				
Adopted Budget (June 2016)		\$2,615,231	\$1,166,182	(\$1,890,071)	\$220,627
First Interim		\$2,957,766	\$3,686,770	\$985,924	\$3,300,174
Second Interim		\$2,977,071	\$648,577	\$3,102,778	\$3,371,578
Proposed Budget (June 2017)		\$2,957,201	\$2,231,423	\$3,033,605	\$2,231,205
- Revenue Net Percentage Increase (Decrease)	11.48%				
Adopted Budget (June 2016)		2.43%	1.06%	-1.70%	0.20%
First Interim		2.75%	3.33%	0.86%	2.86%
Second Interim		2.77%	0.59%	2.79%	2.95%
Proposed Budget (June 2017)		2.75%	2.02%	2.69%	1.93%
- Average Projected Increase In Funding Per ADA	\$881				
Adopted Budget (June 2016)		\$519	\$377	\$180	\$354
First Interim		\$519	\$388	\$169	\$375
Second Interim		\$521	\$135	\$352	\$381
Proposed Budget (June 2017)		\$519	\$238	\$378	\$282
- Average Total LCFF Funding Per ADA	\$8,950				
Adopted Budget (June 2016)		\$9,462	\$9,839	\$10,019	\$10,373
First Interim		\$9,469	\$9,857	\$10,026	\$10,402
Second Interim		\$9,470	\$9,606	\$9,957	\$10,339
Proposed Budget (June 2017)		\$9,470	\$9,708	\$10,086	\$10,368
- Factors Utilized In Revenue Calculations					
Unduplicated Percentage	69.40%				
Adopted Budget (June 2016)		69.40%	69.40%	69.40%	69.40%
First Interim		70.55%	70.55%	70.55%	70.55%
Second Interim		69.76%	69.76%	69.76%	69.76%
Proposed Budget (June 2017)		69.67%	69.67%	69.74%	69.74%
Cost of Living Adjustment (COLA)	1.02%				
Adopted Budget (June 2016)		0.00%	1.11%	2.42%	2.67%
First Interim		0.00%	1.11%	2.42%	2.67%
Second Interim		0.00%	1.48%	2.40%	2.53%
Proposed Budget (June 2017)		0.00%	1.56%	2.15%	2.35%
Gap Funding	52.56%				
Adopted Budget (June 2016)		54.84%	73.96%	41.22%	75.16%
First Interim		54.18%	72.99%	40.36%	73.98%
Second Interim		55.28%	23.67%	53.85%	68.94%
Proposed Budget (June 2017)		55.03%	43.97%	71.53%	73.51%
Revenue ADA (Funded)	12,029				
Adopted Budget (June 2016)		11,644	11,317	10,925	10,573
First Interim		11,682	11,596	11,498	11,401
Second Interim		11,682	11,585	11,487	11,390
Proposed Budget (June 2017)		11,682	11,625	11,490	11,393
Enrollment	11,947				
Adopted Budget (June 2016)		11,607	11,205	10,844	10,596
First Interim		11,893	11,793	11,693	11,593
Second Interim		11,882	11,782	11,682	11,582
Proposed Budget (June 2017)		11,885	11,785	11,685	11,585
Unduplicated Count - Enrollment	8,291				
Adopted Budget (June 2016)		8,055	7,776	7,525	7,353
First Interim		8,391	8,320	8,249	8,179
Second Interim		8,289	8,219	8,149	8,079
Proposed Budget (June 2017)		8,289	8,219	8,149	8,079
<u>EMPLOYEE BENEFITS</u>					
- Proposed Budget STRS Rates	10.730%	12.580%	14.430%	16.280%	18.130%
- PERS	11.847%	13.888%	15.531%	18.100%	20.800%
- Workers Compensation	1.500%	1.500%	1.500%	1.500%	1.500%
- OPEB Allocation	0.040%	0.040%	0.040%	0.040%	0.040%
- OPEB Direct Cost	\$312.50	\$312.50	\$312.50	\$312.50	\$312.50
- Health Insurance Increase (District-wide)	\$884,270	\$557,109	\$773,785	\$1,422,457	\$1,557,590
<u>"SOLVENCY" TRANSFERS</u>					
- Kids Korner #63.0	\$100,000	\$745,000	\$100,000	\$100,000	\$100,000

**Budget Adjustment Impact on Unrestricted General Fund Ending Balance
June 19, 2017 Budget Adoption**

Major Changes	2016-17	2017-18	2018-19	2019-20
Adopted Budget 2016-17 Ending Balance	\$ 14,753,296	\$ 11,418,057	\$ 4,145,170	\$ (8,290,455)
Adjustment For Actual 2015-16 Ending Balance	\$ 1,600,140	\$ 1,600,140	\$ 1,600,140	\$ 1,600,140
Revised 2016-17 Ending Balance Reflecting Actuals Adjustment	\$ 16,353,435.96	\$ 13,018,197	\$ 5,745,310	\$ (6,690,315)

First Interim Adjustments

Revised LCFF Funding Variables/State	\$ 567,401	\$ 3,162,219	\$ 6,091,992	\$ 8,911,663
Revised S/C Funding Variables	\$ (147,849)	\$ (740,539)	\$ (1,153,181)	\$ (1,975,252)
One-time mandated allocation reduced from \$237 to \$214 per ADA	\$ (266,832)	\$ -	\$ -	\$ -
Decrease in OFL summer program revenue budgeted	\$ (124,865)	\$ (124,865)	\$ (124,865)	\$ (124,865)
Increase in transportation contribution	\$ (65,343)	\$ (65,343)	\$ (65,343)	\$ (65,343)
ROP - Portion covered by S/C was reduced from entire amount of \$934,614 to \$750k	\$ (184,614)	\$ (184,614)	\$ (184,614)	\$ (184,614)
Increase in Child Development contribution due to estimated reduced funding/LAUP staff adde	\$ (206,011)	\$ -	\$ -	\$ -
Increase in estimated indirect cost charges	\$ 147,879	\$ 147,879	\$ 147,879	\$ 147,879
Increase in property and liability premium	\$ (29,147)	\$ (29,147)	\$ (29,147)	\$ (29,147)
Reserve for Charter School litigation	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)
Reserve For Future LACOE System Charges	\$ -	\$ (134,112)	\$ (134,112)	\$ (134,112)
15/16 Supplemental and Concentration carryover budgeted	\$ (3,322,730)	\$ -	\$ -	\$ -
Increase to WASC/Model School	\$ (22,000)	\$ (22,000)	\$ (22,000)	\$ (22,000)
Increase in health and welfare benefits	\$ (119,510)	\$ (119,510)	\$ (119,510)	\$ (119,510)
Special Education 1 FTE Language & Speech Pathologist	\$ (136,749)	\$ (136,749)	\$ (136,749)	\$ (136,749)
Special Education 11.626 FTE Classified: Instr Aide, Custodian, Coach	\$ (454,482)	\$ (454,482)	\$ (454,482)	\$ (454,482)
Special Education Cost Increase	\$ (127,489)	\$ (127,489)	\$ (127,489)	\$ (127,489)
Certificated substitute rate increased from \$120 to \$140	\$ (233,333)	\$ (233,333)	\$ (233,333)	\$ (233,333)
Certificated 14.4 FTEs budgeted to be reduced in 16/17 but were not	\$ (1,224,000)	\$ (1,224,000)	\$ (1,224,000)	\$ (1,224,000)
Increase in hours district pays for school helpers from 3 to 3.75	\$ (31,810)	\$ (31,810)	\$ (31,810)	\$ (31,810)
Change in allocation of playground supervisors provided to site (based on enrollment)	\$ (210,000)	\$ -	\$ -	\$ -
16/17 Salaries planned to be moved into S/C but were not	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ -
17/18 Salaries planned to be moved into S/C but were not	\$ -	\$ (600,000)	\$ (600,000)	\$ -
Certificated FTEs budgeted to be reduced in 17/18: 13 Teachers, 3 APs, SHS Dean, ATP Adm	\$ -	\$ (1,750,989)	\$ (1,750,989)	\$ (1,750,989)
Certificated FTEs budgeted to be reduced in 18/19: 11.4 Teachers	\$ -	\$ -	\$ (994,653)	\$ (994,653)
16/17 Classified 1.75 FTEs: Registrar, 6 hr LVN, Senior custodian less plumber position	\$ (99,000)	\$ (99,000)	\$ (99,000)	\$ (99,000)
Classified salaries budgeted to be reduced in 16/17 but were not: Classified Staff \$350K	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)
Classified salaries budgeted to be reduced in 17/18 but were not: Classified Staff \$350K	\$ -	\$ (350,000)	\$ (350,000)	\$ (350,000)
17/18 Expected Reduction in Certificated (3 FTE) due to Projected Enrollment Decline	\$ -	\$ 305,550	\$ 313,391	\$ 313,391
18/19 Expected Reduction in Certificated (3 FTE) due to Projected Enrollment Decline	\$ -	\$ -	\$ 305,550	\$ 305,550
Transfer 2015-16 Kids Korner's ending fund balance	\$ 645,000	\$ -	\$ -	\$ -
Postponement of Korean program	\$ 243,400	\$ 249,762	\$ 256,172	\$ 256,172
Elementary School Closure	\$ -	\$ 807,519	\$ 818,394	\$ 818,394
Retirement savings	\$ 39,000	\$ 79,554	\$ 81,403	\$ 81,403
Mid-year staffing cuts	\$ 50,000	\$ 51,307	\$ 52,624	\$ 52,624
Supplemental and Concentration Saving 15-16	\$ 1,750,000	\$ -	\$ -	\$ -
Board election year moved	\$ -	\$ 220,000	\$ (220,000)	\$ (220,000)
Miscellaneous	\$ 11,986	\$ 23,665	\$ 82,944	\$ -

Second Interim Adjustments

Revised LCFF Funding Variables/State	\$	19,305	\$	(3,018,888)	\$	(902,034)	\$	(643,625)
One-time mandated allocation 17-18 to \$48 per ADA	\$	-	\$	554,053	\$	-	\$	-
CalPERS rate increase 17-18	\$	-	\$	(39,040)	\$	(39,040)	\$	(39,040)
CalPERS rate increase 18-19	\$	-	\$	-	\$	(166,993)	\$	(166,993)
Net change in estimated salaries and benefits	\$	97,012	\$	-	\$	-	\$	-
Reduction of Asst. Dir. TSS	\$	76,191	\$	76,191	\$	76,191	\$	76,191
RDA transfer to Fund 40	\$	(300,000)	\$	(300,000)	\$	(300,000)	\$	(300,000)
New Energy Conservation Project Equipment Lease	\$	(193,368)	\$	(386,735)	\$	(386,735)	\$	(386,735)
Increase in indirect charges	\$	41,528	\$	-	\$	-	\$	-
Special Education Classified Salary and Benefit adjustments	\$	55,477	\$	55,477	\$	55,477	\$	55,477
Salary and Benefits Reductions	\$	220,000	\$	3,625,367	\$	3,721,635	\$	3,721,635
Non-Salary Reductions	\$	-	\$	2,805,000	\$	1,805,000	\$	1,805,000
Miscellaneous	\$	7,608	\$	(42,006)	\$	(59,616)	\$	-

Estimated Actuals Adjustments

Revised LCFF Funding Variables/State	\$	-	\$	1,577,145	\$	1,507,972	\$	367,599
S/C 16-17 carryover	\$	2,992,534	\$	-	\$	-	\$	-
Special Education Savings	\$	1,020,097	\$	-	\$	-	\$	-
Revised Expenditure plan: staffing/other expenditure changes	\$	329,291	\$	(61,358)	\$	(559,244)	\$	(559,244)
East San Gabriel Valley Regional Occupational Program	\$	1,000,000	\$	-	\$	(2,000,000)	\$	(1,000,000)
Vacancy savings	\$	581,412	\$	-	\$	-	\$	-
Supplies / Services savings	\$	418,212	\$	-	\$	-	\$	-
Increase in Estimated Interest Earned	\$	50,000	\$	-	\$	-	\$	-
Special Education Contribution	\$	-	\$	(539,982)	\$	-	\$	-
Child Development contribution reduction	\$	139,333	\$	-	\$	-	\$	-
Energy Savings	\$	406,676	\$	-	\$	-	\$	-
Child Nutrition transfer for negative balances	\$	(35,000)	\$	(35,000)	\$	(35,000)	\$	(35,000)
Reduction in estimated health/welfare	\$	-	\$	596,017	\$	-	\$	-
17/18 Pers rate reduction from 15.8% to 15.531	\$	-	\$	33,300	\$	-	\$	-
Increase RDA transfer	\$	(370,115)	\$	-	\$	-	\$	-
Additional planned expenditure reductions	\$	-	\$	-	\$	225,000	\$	225,000
Miscellaneous	\$	-	\$	115,609	\$	20,634	\$	(20,358)
Current Year Impact	\$	2,035,095	\$	2,664,623	\$	2,088,319	\$	5,339,635
Cumulative Impact to Ending Balance	\$	2,035,095	\$	4,699,718	\$	6,788,037	\$	12,127,672
Adjusted Ending Balance Projection	\$	18,388,531	\$	17,717,915	\$	12,533,347	\$	5,437,357

Designated and Restricted Portion:

Revolving Cash	\$	35,000	\$	35,000	\$	35,000	\$	35,000
Stores		75,000		75,000		75,000		75,000
3% Mandated Reserve for Economic Uncertainties		4,337,338		4,266,666		4,466,572		4,588,391
Reserve for MAA 30%		87,940		87,940		87,940		87,940
Reserve for Saturday Incentive \$		201,780		201,780		201,780		201,780
Reserve for Textbook Adoption		400,000		400,000		400,000		400,000

Adjusted Balance in Excess of Assigned And 3% Reserve **\$ 13,251,473** **\$ 12,651,529** **\$ 7,267,055** **\$ 49,246**

Other Funds - Projected Totals

	Fund 10 Special Education Pass-Through	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Cafeteria	Fund 14 Deferred Maintenance	Fund 21 Building	Fund 25 Capital Facilities	Fund 40 Special Reserve for Capital Outlay	Fund 51 Bond Interest & Redemption	Fund 67 Self Insurance
Beginning Fund Balance	6,883	897,373	240,748	5,554,421	57,800	30,602,623	275,100	748,865	7,036,097	893,753
Revenue	60,094,330	4,150,237	2,577,995	5,723,829	-	132,772	275,100	-	10,793,216	17,531,263
Expenditure	60,094,330	3,657,865	2,387,704	6,806,492	-	18,155,011	274,304	-	11,805,317	17,105,111
Other Financing Sources/Uses	-	-	(100,000)	50,000	-	-	-	300,000	-	-
Ending Fund Balance	6,883	1,389,745	331,039	4,521,758	57,800	12,580,384	275,896	1,048,865	6,023,996	1,319,905

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:

☒

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

☒

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 519 East Badillo Street, Covina, CA

Date: June 15, 2017

Place: 200 West Puente Street

Date: June 19, 2017

Time: 6:30 P.M.

Adoption Date: June 26, 2017

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Jimmy Escobar

Telephone: 626-974-7000 Ext. 800016

Title: Director, Fiscal Services

E-mail: jescobar@c-vusd.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

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		110,626,697.00	0.00	110,626,697.00	112,858,120.00	0.00	112,858,120.00	2.0%
2) Federal Revenue	8100-8299		0.00	5,967,223.00	5,967,223.00	0.00	6,573,899.00	6,573,899.00	10.2%
3) Other State Revenue	8300-8599		4,675,088.00	17,810,307.00	22,485,395.00	2,189,386.00	14,766,255.00	16,955,641.00	-24.6%
4) Other Local Revenue	8600-8799		2,196,380.00	3,360,459.00	5,556,839.00	1,285,180.00	2,989,216.00	4,274,396.00	-23.1%
5) TOTAL, REVENUES			117,498,165.00	27,137,989.00	144,636,154.00	116,332,686.00	24,329,370.00	140,662,056.00	-2.7%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		50,010,277.00	12,004,747.00	62,015,024.00	49,093,037.00	12,046,922.00	61,139,959.00	-1.4%
2) Classified Salaries	2000-2999		12,831,652.00	6,610,288.00	19,441,940.00	12,641,722.00	7,007,550.00	19,649,272.00	1.1%
3) Employee Benefits	3000-3999		21,731,435.00	10,853,373.00	32,584,808.00	23,362,179.00	11,358,150.00	34,720,329.00	6.6%
4) Books and Supplies	4000-4999		4,080,591.00	4,501,762.00	8,582,353.00	5,004,294.00	2,825,975.00	7,830,269.00	-8.8%
5) Services and Other Operating Expenditures	5000-5999		10,519,543.00	3,645,788.00	14,165,331.00	10,089,540.00	3,705,330.00	13,794,870.00	-2.6%
6) Capital Outlay	6000-6999		19,698.00	2,609,027.00	2,628,725.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		917,237.00	4,127,582.00	5,044,819.00	1,157,013.00	4,318,824.00	5,475,837.00	8.5%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(2,465,387.00)	1,820,886.00	(644,501.00)	(3,454,577.00)	2,716,215.00	(738,362.00)	14.6%
9) TOTAL, EXPENDITURES			97,645,046.00	46,173,453.00	143,818,499.00	97,893,208.00	43,978,966.00	141,872,174.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,853,119.00	(19,035,464.00)	817,655.00	18,439,478.00	(19,649,596.00)	(1,210,118.00)	-248.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		745,527.17	0.00	745,527.17	100,000.00	0.00	100,000.00	-86.6%
b) Transfers Out	7600-7629		759,430.00	0.00	759,430.00	350,000.00	0.00	350,000.00	-53.9%
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		(17,308,969.00)	17,308,969.00	0.00	(18,860,094.00)	18,860,094.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,322,871.83)	17,308,969.00	(13,902.83)	(19,110,094.00)	18,860,094.00	(250,000.00)	1698.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,530,247.17	(1,726,495.00)	803,752.17	(670,616.00)	(789,502.00)	(1,460,118.00)	-281.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,858,283.96	6,615,261.30	22,473,545.26	18,388,531.13	4,888,766.30	23,277,297.43	3.6%
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)			15,858,283.96	6,615,261.30	22,473,545.26	18,388,531.13	4,888,766.30	23,277,297.43	3.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,858,283.96	6,615,261.30	22,473,545.26	18,388,531.13	4,888,766.30	23,277,297.43	3.6%
2) Ending Balance, June 30 (E + F1e)			18,388,531.13	4,888,766.30	23,277,297.43	17,717,915.13	4,099,264.30	21,817,179.43	-6.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,888,766.30	4,888,766.30	0.00	4,099,264.30	4,099,264.30	-16.1%
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	689,720.00	0.00	689,720.00	689,720.00	0.00	689,720.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,337,338.00	0.00	4,337,338.00	4,266,666.00	0.00	4,266,666.00	-1.6%
Unassigned/Unappropriated Amount		9790	13,251,473.13	0.00	13,251,473.13	12,651,529.13	0.00	12,651,529.13	-4.5%

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

			2016-17 Estimated Actuals			2017-18 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	74,901,977.00	0.00	74,901,977.00	77,133,400.00	0.00	77,133,400.00	3.0%
Education Protection Account State Aid - Current Year		8012	15,652,708.00	0.00	15,652,708.00	15,652,708.00	0.00	15,652,708.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	74,280.00	0.00	74,280.00	74,280.00	0.00	74,280.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	11,261,117.00	0.00	11,261,117.00	11,261,117.00	0.00	11,261,117.00	0.0%
Unsecured Roll Taxes		8042	219,749.00	0.00	219,749.00	219,749.00	0.00	219,749.00	0.0%
Prior Years' Taxes		8043	218,066.00	0.00	218,066.00	218,066.00	0.00	218,066.00	0.0%
Supplemental Taxes		8044	465,115.00	0.00	465,115.00	465,115.00	0.00	465,115.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,572,702.00	0.00	6,572,702.00	6,572,702.00	0.00	6,572,702.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,260,983.00	0.00	1,260,983.00	1,260,983.00	0.00	1,260,983.00	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			110,626,697.00	0.00	110,626,697.00	112,858,120.00	0.00	112,858,120.00	2.0%
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%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			110,626,697.00	0.00	110,626,697.00	112,858,120.00	0.00	112,858,120.00	2.0%
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	2,393,744.00	2,393,744.00	0.00	2,417,210.00	2,417,210.00	1.0%
Special Education Discretionary Grants		8182	0.00	584,557.00	584,557.00	0.00	577,532.00	577,532.00	-1.2%
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	1,651.00	1,651.00	0.00	1,000.00	1,000.00	-39.4%
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		1,740,792.00	1,740,792.00		2,254,810.00	2,254,810.00	29.5%
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		480,032.00	480,032.00		490,588.00	490,588.00	2.2%
Title III, Part A, Immigrant Education Program	4201	8290		44,525.00	44,525.00		22,454.00	22,454.00	-49.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		116,068.00	116,068.00		131,086.00	131,086.00	12.9%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		91,436.00	91,436.00		74,792.00	74,792.00	-18.2%
All Other Federal Revenue	All Other	8290	0.00	514,418.00	514,418.00	0.00	604,427.00	604,427.00	17.5%
TOTAL, FEDERAL REVENUE			0.00	5,967,223.00	5,967,223.00	0.00	6,573,899.00	6,573,899.00	10.2%
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		7,841,400.00	7,841,400.00		7,847,384.00	7,847,384.00	0.1%
Prior Years	6500	8319		120,485.00	120,485.00		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	2,940,540.00	0.00	2,940,540.00	447,706.00	0.00	447,706.00	-84.8%
Lottery - Unrestricted and Instructional Materials		8560	1,734,548.00	579,369.00	2,313,917.00	1,741,680.00	544,275.00	2,285,955.00	-1.2%
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		337,500.00	337,500.00		337,500.00	337,500.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		2,422,143.00	2,422,143.00		0.00	0.00	-100.0%
Career Technical Education Incentive									

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	6,509,410.00	6,509,410.00	0.00	6,037,096.00	6,037,096.00	-7.3%
TOTAL, OTHER STATE REVENUE			4,675,088.00	17,810,307.00	22,485,395.00	2,189,386.00	14,766,255.00	16,955,641.00	-24.6%

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% 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	670,115.00	0.00	670,115.00	300,000.00	0.00	300,000.00	-55.2%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	57,549.00	0.00	57,549.00	40,000.00	0.00	40,000.00	-30.5%
Interest		8660	250,000.00	0.00	250,000.00	200,000.00	0.00	200,000.00	-20.0%
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	71,207.00	0.00	71,207.00	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									

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(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	1,147,509.00	493,704.00	1,641,213.00	745,180.00	122,461.00	867,641.00	-47.1%
Tuition		8710	0.00	2,866,755.00	2,866,755.00	0.00	2,866,755.00	2,866,755.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,196,380.00	3,360,459.00	5,556,839.00	1,285,180.00	2,989,216.00	4,274,396.00	-23.1%
TOTAL, REVENUES			117,498,165.00	27,137,989.00	144,636,154.00	116,332,686.00	24,329,370.00	140,662,056.00	-2.7%

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	42,178,854.00	9,047,897.00	51,226,751.00	41,783,853.00	9,035,883.00	50,819,736.00	-0.8%
Certificated Pupil Support Salaries		1200	1,621,268.00	1,353,784.00	2,975,052.00	1,671,733.00	1,429,058.00	3,100,791.00	4.2%
Certificated Supervisors' and Administrators' Salaries		1300	5,081,160.00	1,160,758.00	6,241,918.00	5,401,097.00	1,143,244.00	6,544,341.00	4.8%
Other Certificated Salaries		1900	1,128,995.00	442,308.00	1,571,303.00	236,354.00	438,737.00	675,091.00	-57.0%
TOTAL, CERTIFICATED SALARIES			50,010,277.00	12,004,747.00	62,015,024.00	49,093,037.00	12,046,922.00	61,139,959.00	-1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,048,436.00	3,994,144.00	5,042,580.00	1,218,781.00	4,252,647.00	5,471,428.00	8.5%
Classified Support Salaries		2200	5,322,620.00	1,368,897.00	6,691,517.00	4,654,914.00	1,435,136.00	6,090,050.00	-9.0%
Classified Supervisors' and Administrators' Salaries		2300	708,634.00	590,088.00	1,298,722.00	822,744.00	623,525.00	1,446,269.00	11.4%
Clerical, Technical and Office Salaries		2400	5,243,659.00	578,870.00	5,822,529.00	5,679,932.00	611,231.00	6,291,163.00	8.0%
Other Classified Salaries		2900	508,303.00	78,289.00	586,592.00	265,351.00	85,011.00	350,362.00	-40.3%
TOTAL, CLASSIFIED SALARIES			12,831,652.00	6,610,288.00	19,441,940.00	12,641,722.00	7,007,550.00	19,649,272.00	1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,205,979.00	1,397,544.00	7,603,523.00	7,148,423.00	1,506,587.00	8,655,010.00	13.8%
PERS		3201-3202	1,555,233.00	660,790.00	2,216,023.00	1,781,191.00	751,768.00	2,532,959.00	14.3%
OASDI/Medicare/Alternative		3301-3302	1,703,885.00	695,776.00	2,399,661.00	1,684,509.00	750,654.00	2,435,163.00	1.5%
Health and Welfare Benefits		3401-3402	10,666,301.00	2,688,714.00	13,355,015.00	11,174,975.00	2,911,337.00	14,086,312.00	5.5%
Unemployment Insurance		3501-3502	31,312.00	9,174.00	40,486.00	34,145.00	13,805.00	47,950.00	18.4%
Workers' Compensation		3601-3602	946,564.00	275,290.00	1,221,854.00	925,854.00	285,984.00	1,211,838.00	-0.8%
OPEB, Allocated		3701-3702	237,039.00	66,581.00	303,620.00	235,037.00	64,937.00	299,974.00	-1.2%
OPEB, Active Employees		3751-3752	231,186.00	67,490.00	298,676.00	222,865.00	78,088.00	300,953.00	0.8%
Other Employee Benefits		3901-3902	153,936.00	4,992,014.00	5,145,950.00	155,180.00	4,994,990.00	5,150,170.00	0.1%
TOTAL, EMPLOYEE BENEFITS			21,731,435.00	10,853,373.00	32,584,808.00	23,362,179.00	11,358,150.00	34,720,329.00	6.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	8,179.00	2,301,691.00	2,309,870.00	0.00	400,000.00	400,000.00	-82.7%
Books and Other Reference Materials		4200	3,325.00	7,057.00	10,382.00	620.00	2,508.00	3,128.00	-69.9%
Materials and Supplies		4300	3,430,492.00	1,987,203.00	5,417,695.00	4,807,769.00	2,369,810.00	7,177,579.00	32.5%

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Noncapitalized Equipment		4400	638,595.00	205,811.00	844,406.00	195,905.00	53,657.00	249,562.00	-70.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,080,591.00	4,501,762.00	8,582,353.00	5,004,294.00	2,825,975.00	7,830,269.00	-8.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	950,000.00	1,475,166.00	2,425,166.00	1,013,293.00	1,486,961.00	2,500,254.00	3.1%
Travel and Conferences		5200	334,152.00	111,991.00	446,143.00	134,007.00	195,122.00	329,129.00	-26.2%
Dues and Memberships		5300	109,486.00	19,485.00	128,971.00	80,317.00	18,695.00	99,012.00	-23.2%
Insurance		5400 - 5450	575,846.00	0.00	575,846.00	575,846.00	0.00	575,846.00	0.0%
Operations and Housekeeping Services		5500	2,820,713.00	155,858.00	2,976,571.00	3,267,346.00	127,998.00	3,395,344.00	14.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,077,017.00	70,849.00	1,147,866.00	839,516.00	96,691.00	936,207.00	-18.4%
Transfers of Direct Costs		5710	(61,048.00)	61,048.00	0.00	(225,491.00)	225,491.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,596.00)	1,634.00	(9,962.00)	(18,341.00)	3,200.00	(15,141.00)	52.0%
Professional/Consulting Services and Operating Expenditures		5800	4,233,162.00	1,725,863.00	5,959,025.00	4,078,127.00	1,528,041.00	5,606,168.00	-5.9%
Communications		5900	491,811.00	23,894.00	515,705.00	344,920.00	23,131.00	368,051.00	-28.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,519,543.00	3,645,788.00	14,165,331.00	10,089,540.00	3,705,330.00	13,794,870.00	-2.6%

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,609,027.00	2,609,027.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	19,698.00	0.00	19,698.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,698.00	2,609,027.00	2,628,725.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	318,545.00	3,742,758.00	4,061,303.00	318,545.00	3,747,758.00	4,066,303.00	0.1%
Payments to County Offices		7142	405,324.00	0.00	405,324.00	451,733.00	0.00	451,733.00	11.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	376,284.00	376,284.00	0.00	562,500.00	562,500.00	49.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	49,089.00	0.00	49,089.00	91,762.00	0.00	91,762.00	86.9%
Other Debt Service - Principal		7439	144,279.00	8,540.00	152,819.00	294,973.00	8,566.00	303,539.00	98.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			917,237.00	4,127,582.00	5,044,819.00	1,157,013.00	4,318,824.00	5,475,837.00	8.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,820,886.00)	1,820,886.00	0.00	(2,716,215.00)	2,716,215.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(644,501.00)	0.00	(644,501.00)	(738,362.00)	0.00	(738,362.00)	14.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,465,387.00)	1,820,886.00	(644,501.00)	(3,454,577.00)	2,716,215.00	(738,362.00)	14.6%
TOTAL, EXPENDITURES			97,645,046.00	46,173,453.00	143,818,499.00	97,893,208.00	43,978,966.00	141,872,174.00	-1.4%

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% 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	745,527.17	0.00	745,527.17	100,000.00	0.00	100,000.00	-86.6%
(a) TOTAL, INTERFUND TRANSFERS IN			745,527.17	0.00	745,527.17	100,000.00	0.00	100,000.00	-86.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	39,315.00	0.00	39,315.00	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	670,115.00	0.00	670,115.00	300,000.00	0.00	300,000.00	-55.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			759,430.00	0.00	759,430.00	350,000.00	0.00	350,000.00	-53.9%
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%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(17,308,969.00)	17,308,969.00	0.00	(18,860,094.00)	18,860,094.00	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			(17,308,969.00)	17,308,969.00	0.00	(18,860,094.00)	18,860,094.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(17,322,871.83)	17,308,969.00	(13,902.83)	(19,110,094.00)	18,860,094.00	(250,000.00)	1698.2%

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	110,626,697.00	0.00	110,626,697.00	112,858,120.00	0.00	112,858,120.00	2.0%
2) Federal Revenue		8100-8299	0.00	5,967,223.00	5,967,223.00	0.00	6,573,899.00	6,573,899.00	10.2%
3) Other State Revenue		8300-8599	4,675,088.00	17,810,307.00	22,485,395.00	2,189,386.00	14,766,255.00	16,955,641.00	-24.6%
4) Other Local Revenue		8600-8799	2,196,380.00	3,360,459.00	5,556,839.00	1,285,180.00	2,989,216.00	4,274,396.00	-23.1%
5) TOTAL, REVENUES			117,498,165.00	27,137,989.00	144,636,154.00	116,332,686.00	24,329,370.00	140,662,056.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	64,096,138.00	28,322,429.00	92,418,567.00	65,861,396.00	27,429,098.00	93,290,494.00	0.9%
2) Instruction - Related Services	2000-2999		10,989,039.00	3,440,649.00	14,429,688.00	10,606,703.00	3,556,349.00	14,163,052.00	-1.8%
3) Pupil Services	3000-3999		5,823,776.00	2,718,694.00	8,542,470.00	5,519,260.00	2,865,508.00	8,384,768.00	-1.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		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		5,448,743.00	1,840,644.00	7,289,387.00	4,771,636.00	2,734,700.00	7,506,336.00	3.0%
8) Plant Services	8000-8999		10,370,113.00	5,723,455.00	16,093,568.00	9,977,200.00	3,074,487.00	13,051,687.00	-18.9%
9) Other Outgo	9000-9999		917,237.00	4,127,582.00	5,044,819.00	1,157,013.00	4,318,824.00	5,475,837.00	8.5%
10) TOTAL, EXPENDITURES			97,645,046.00	46,173,453.00	143,818,499.00	97,893,208.00	43,978,966.00	141,872,174.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			19,853,119.00	(19,035,464.00)	817,655.00	18,439,478.00	(19,649,596.00)	(1,210,118.00)	-248.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	745,527.17	0.00	745,527.17	100,000.00	0.00	100,000.00	-86.6%
a) Transfers In									
b) Transfers Out		7600-7629	759,430.00	0.00	759,430.00	350,000.00	0.00	350,000.00	-53.9%
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	(17,308,969.00)	17,308,969.00	0.00	(18,860,094.00)	18,860,094.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,322,871.83)	17,308,969.00	(13,902.83)	(19,110,094.00)	18,860,094.00	(250,000.00)	1698.2%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,530,247.17	(1,726,495.00)	803,752.17	(670,616.00)	(789,502.00)	(1,460,118.00)	-281.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,858,283.96	6,615,261.30	22,473,545.26	18,388,531.13	4,888,766.30	23,277,297.43	3.6%
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)			15,858,283.96	6,615,261.30	22,473,545.26	18,388,531.13	4,888,766.30	23,277,297.43	3.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,858,283.96	6,615,261.30	22,473,545.26	18,388,531.13	4,888,766.30	23,277,297.43	3.6%
2) Ending Balance, June 30 (E + F1e)			18,388,531.13	4,888,766.30	23,277,297.43	17,717,915.13	4,099,264.30	21,817,179.43	-6.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,888,766.30	4,888,766.30	0.00	4,099,264.30	4,099,264.30	-16.1%
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	689,720.00	0.00	689,720.00	689,720.00	0.00	689,720.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,337,338.00	0.00	4,337,338.00	4,266,666.00	0.00	4,266,666.00	-1.6%
Unassigned/Unappropriated Amount		9790	13,251,473.13	0.00	13,251,473.13	12,651,529.13	0.00	12,651,529.13	-4.5%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	172,569.76	2,876.76
6264	Educator Effectiveness (15-16)	394,795.00	0.00
6300	Lottery: Instructional Materials	966,296.41	1,110,571.41
6500	Special Education	1,545,905.82	1,718,124.82
6512	Special Ed: Mental Health Services	668,521.22	492,942.22
7338	College Readiness Block Grant	350,267.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	338,597.20	336,101.20
9010	Other Restricted Local	451,813.89	438,647.89
Total, Restricted Balance		4,888,766.30	4,099,264.30

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	17,456,904.00	17,381,464.00	-0.4%
3) Other State Revenue		8300-8599	43,528,340.00	42,712,866.00	-1.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			60,985,244.00	60,094,330.00	-1.5%
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	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	60,985,244.00	60,094,330.00	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,985,244.00	60,094,330.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,883.43	6,883.43	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,883.43	6,883.43	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,883.43	6,883.43	0.0%
2) Ending Balance, June 30 (E + F1e)			6,883.43	6,883.43	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,883.43	6,883.43	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	17,456,904.00	17,381,464.00	-0.4%
TOTAL, FEDERAL REVENUE			17,456,904.00	17,381,464.00	-0.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	37,705,663.00	37,460,411.00	-0.7%
Prior Years	6500	8319	481,568.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	5,341,109.00	5,252,455.00	-1.7%
TOTAL, OTHER STATE REVENUE			43,528,340.00	42,712,866.00	-1.9%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			60,985,244.00	60,094,330.00	-1.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	22,798,013.00	22,633,919.00	-0.7%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	38,187,231.00	37,460,411.00	-1.9%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			60,985,244.00	60,094,330.00	-1.5%
TOTAL, EXPENDITURES			60,985,244.00	60,094,330.00	-1.5%

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	17,456,904.00	17,381,464.00	-0.4%
3) Other State Revenue		8300-8599	43,528,340.00	42,712,866.00	-1.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			60,985,244.00	60,094,330.00	-1.5%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	60,985,244.00	60,094,330.00	-1.5%
10) TOTAL, EXPENDITURES			60,985,244.00	60,094,330.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,883.43	6,883.43	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,883.43	6,883.43	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,883.43	6,883.43	0.0%
2) Ending Balance, June 30 (E + F1e)			6,883.43	6,883.43	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,883.43	6,883.43	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	60,000.00	48,000.00	-20.0%
3) Other State Revenue		8300-8599	3,387,081.00	3,387,081.00	0.0%
4) Other Local Revenue		8600-8799	851,085.69	715,156.40	-16.0%
5) TOTAL, REVENUES			4,298,166.69	4,150,237.40	-3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,353,625.00	1,340,963.00	-0.9%
2) Classified Salaries		2000-2999	759,197.00	791,874.00	4.3%
3) Employee Benefits		3000-3999	670,065.00	652,377.00	-2.6%
4) Books and Supplies		4000-4999	435,614.00	243,478.00	-44.1%
5) Services and Other Operating Expenditures		5000-5999	291,020.00	269,343.00	-7.4%
6) Capital Outlay		6000-6999	60,000.00	48,000.00	-20.0%
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	258,608.00	311,830.00	20.6%
9) TOTAL, EXPENDITURES			3,828,129.00	3,657,865.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			470,037.69	492,372.40	4.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,615.39	0.00	-100.0%
b) Transfers Out		7600-7629	5,663.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,952.39	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			494,990.08	492,372.40	-0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	402,382.64	897,372.72	123.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,382.64	897,372.72	123.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			402,382.64	897,372.72	123.0%
2) Ending Balance, June 30 (E + F1e)			897,372.72	1,389,745.12	54.9%
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	854,675.45	1,347,047.85	57.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	42,697.27	42,697.27	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	60,000.00	48,000.00	-20.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			60,000.00	48,000.00	-20.0%
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	3,387,081.00	3,387,081.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,387,081.00	3,387,081.00	0.0%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	800.00	872.00	9.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	641,293.87	648,642.95	1.1%
Interagency Services		8677	150,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	58,991.82	65,641.45	11.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			851,085.69	715,156.40	-16.0%
TOTAL, REVENUES			4,298,166.69	4,150,237.40	-3.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	951,462.00	892,915.00	-6.2%
Certificated Pupil Support Salaries		1200	146,637.00	126,220.00	-13.9%
Certificated Supervisors' and Administrators' Salaries		1300	220,581.00	294,828.00	33.7%
Other Certificated Salaries		1900	34,945.00	27,000.00	-22.7%
TOTAL, CERTIFICATED SALARIES			1,353,625.00	1,340,963.00	-0.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	219,384.00	237,454.00	8.2%
Classified Support Salaries		2200	122,795.00	116,561.00	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	75,878.00	79,368.00	4.6%
Clerical, Technical and Office Salaries		2400	330,210.00	348,224.00	5.5%
Other Classified Salaries		2900	10,930.00	10,267.00	-6.1%
TOTAL, CLASSIFIED SALARIES			759,197.00	791,874.00	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	131,801.00	121,345.00	-7.9%
PERS		3201-3202	102,315.00	101,210.00	-1.1%
OASDI/Medicare/Alternative		3301-3302	88,901.00	91,096.00	2.5%
Health and Welfare Benefits		3401-3402	298,138.00	285,314.00	-4.3%
Unemployment Insurance		3501-3502	1,232.00	1,522.00	23.5%
Workers' Compensation		3601-3602	31,692.00	31,993.00	0.9%
OPEB, Allocated		3701-3702	5,468.00	6,073.00	11.1%
OPEB, Active Employees		3751-3752	7,148.00	8,865.00	24.0%
Other Employee Benefits		3901-3902	3,370.00	4,959.00	47.2%
TOTAL, EMPLOYEE BENEFITS			670,065.00	652,377.00	-2.6%
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	203,677.00	153,566.00	-24.6%
Noncapitalized Equipment		4400	231,937.00	89,912.00	-61.2%
TOTAL, BOOKS AND SUPPLIES			435,614.00	243,478.00	-44.1%

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	9,195.00	12,542.00	36.4%
Dues and Memberships		5300	3,081.00	4,000.00	29.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,472.00	91,574.00	1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,430.00	3,164.00	30.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,713.00	4,865.00	3.2%
Professional/Consulting Services and Operating Expenditures		5800	157,585.00	132,628.00	-15.8%
Communications		5900	23,544.00	20,570.00	-12.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			291,020.00	269,343.00	-7.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	60,000.00	48,000.00	-20.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,000.00	48,000.00	-20.0%
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%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	258,608.00	311,830.00	20.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			258,608.00	311,830.00	20.6%
TOTAL, EXPENDITURES			3,828,129.00	3,657,865.00	-4.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	30,615.39	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,615.39	0.00	-100.0%
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	5,663.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,663.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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)			24,952.39	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	60,000.00	48,000.00	-20.0%
3) Other State Revenue		8300-8599	3,387,081.00	3,387,081.00	0.0%
4) Other Local Revenue		8600-8799	851,085.69	715,156.40	-16.0%
5) TOTAL, REVENUES			4,298,166.69	4,150,237.40	-3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,881,701.00	1,696,806.00	-9.8%
2) Instruction - Related Services	2000-2999		1,234,926.00	1,210,151.00	-2.0%
3) Pupil Services	3000-3999		189,181.00	169,834.00	-10.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,925.00	7,565.00	92.7%
7) General Administration	7000-7999		258,608.00	311,830.00	20.6%
8) Plant Services	8000-8999		259,788.00	261,679.00	0.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,828,129.00	3,657,865.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			470,037.69	492,372.40	4.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,615.39	0.00	-100.0%
b) Transfers Out		7600-7629	5,663.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,952.39	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			494,990.08	492,372.40	-0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	402,382.64	897,372.72	123.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,382.64	897,372.72	123.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			402,382.64	897,372.72	123.0%
2) Ending Balance, June 30 (E + F1e)			897,372.72	1,389,745.12	54.9%
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	854,675.45	1,347,047.85	57.6%
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	42,697.27	42,697.27	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
6391	Adult Education Block Grant Program	798,565.74	1,292,420.74
9010	Other Restricted Local	56,109.71	54,627.11
Total, Restricted Balance		854,675.45	1,347,047.85

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	250,200.00	250,200.00	0.0%
3) Other State Revenue		8300-8599	1,079,786.00	1,295,486.00	20.0%
4) Other Local Revenue		8600-8799	991,870.00	990,576.00	-0.1%
5) TOTAL, REVENUES			2,321,856.00	2,536,262.00	9.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	633,369.00	689,380.00	8.8%
2) Classified Salaries		2000-2999	797,714.00	864,688.00	8.4%
3) Employee Benefits		3000-3999	454,823.00	526,948.00	15.9%
4) Books and Supplies		4000-4999	34,795.00	38,077.00	9.4%
5) Services and Other Operating Expenditures		5000-5999	84,576.00	85,124.00	0.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	101,115.00	141,754.00	40.2%
9) TOTAL, EXPENDITURES			2,106,392.00	2,345,971.00	11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			215,464.00	190,291.00	-11.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	79,770.00	41,733.00	-47.7%
b) Transfers Out		7600-7629	140,455.00	141,733.00	0.9%
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			(60,685.00)	(100,000.00)	64.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			154,779.00	90,291.00	-41.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,969.14	240,748.14	180.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,969.14	240,748.14	180.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,969.14	240,748.14	180.0%
2) Ending Balance, June 30 (E + F1e)			240,748.14	331,039.14	37.5%
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	240,748.14	331,039.14	37.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	250,200.00	250,200.00	0.0%
TOTAL, FEDERAL REVENUE			250,200.00	250,200.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,079,786.00	1,295,486.00	20.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,079,786.00	1,295,486.00	20.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	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	57,832.00	57,832.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	934,038.00	932,744.00	-0.1%
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			991,870.00	990,576.00	-0.1%
TOTAL, REVENUES			2,321,856.00	2,536,262.00	9.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	477,468.00	528,122.00	10.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	155,901.00	161,258.00	3.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			633,369.00	689,380.00	8.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	63,630.00	71,286.00	12.0%
Classified Supervisors' and Administrators' Salaries		2300	65,851.00	66,730.00	1.3%
Clerical, Technical and Office Salaries		2400	103,838.00	110,321.00	6.2%
Other Classified Salaries		2900	564,395.00	616,351.00	9.2%
TOTAL, CLASSIFIED SALARIES			797,714.00	864,688.00	8.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	62,900.00	76,525.00	21.7%
PERS		3201-3202	99,105.00	124,927.00	26.1%
OASDI/Medicare/Alternative		3301-3302	75,861.00	87,063.00	14.8%
Health and Welfare Benefits		3401-3402	186,786.00	205,304.00	9.9%
Unemployment Insurance		3501-3502	696.00	789.00	13.4%
Workers' Compensation		3601-3602	21,466.00	23,311.00	8.6%
OPEB, Allocated		3701-3702	2,945.00	3,493.00	18.6%
OPEB, Active Employees		3751-3752	4,264.00	4,536.00	6.4%
Other Employee Benefits		3901-3902	800.00	1,000.00	25.0%
TOTAL, EMPLOYEE BENEFITS			454,823.00	526,948.00	15.9%
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	28,612.00	31,277.00	9.3%
Noncapitalized Equipment		4400	6,183.00	6,800.00	10.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			34,795.00	38,077.00	9.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,987.00	7,612.00	8.9%
Dues and Memberships		5300	450.00	450.00	0.0%
Insurance		5400-5450	11,500.00	11,500.00	0.0%
Operations and Housekeeping Services		5500	19,613.00	20,175.00	2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,077.00	1,800.00	-55.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,796.00	15,796.00	6.8%
Professional/Consulting Services and Operating Expenditures		5800	14,242.00	14,902.00	4.6%
Communications		5900	12,911.00	12,889.00	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,576.00	85,124.00	0.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	101,115.00	141,754.00	40.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			101,115.00	141,754.00	40.2%
TOTAL, EXPENDITURES			2,106,392.00	2,345,971.00	11.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	39,315.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	40,455.00	41,733.00	3.2%
(a) TOTAL, INTERFUND TRANSFERS IN			79,770.00	41,733.00	-47.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	140,455.00	141,733.00	0.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			140,455.00	141,733.00	0.9%
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)			(60,685.00)	(100,000.00)	64.8%

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	250,200.00	250,200.00	0.0%
3) Other State Revenue		8300-8599	1,079,786.00	1,295,486.00	20.0%
4) Other Local Revenue		8600-8799	991,870.00	990,576.00	-0.1%
5) TOTAL, REVENUES			2,321,856.00	2,536,262.00	9.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,044,227.00	1,155,286.00	10.6%
2) Instruction - Related Services	2000-2999		187,352.00	199,499.00	6.5%
3) Pupil Services	3000-3999		677,724.00	740,918.00	9.3%
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		101,115.00	141,754.00	40.2%
8) Plant Services	8000-8999		95,974.00	108,514.00	13.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,106,392.00	2,345,971.00	11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			215,464.00	190,291.00	-11.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	79,770.00	41,733.00	-47.7%
b) Transfers Out		7600-7629	140,455.00	141,733.00	0.9%
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			(60,685.00)	(100,000.00)	64.8%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			154,779.00	90,291.00	-41.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,969.14	240,748.14	180.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,969.14	240,748.14	180.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,969.14	240,748.14	180.0%
2) Ending Balance, June 30 (E + F1e)			240,748.14	331,039.14	37.5%
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	240,748.14	331,039.14	37.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	84,434.00	84,434.00
9010	Other Restricted Local	156,314.14	246,605.14
Total, Restricted Balance		240,748.14	331,039.14

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	4,588,176.00	4,588,176.00	0.0%
3) Other State Revenue		8300-8599	357,056.00	357,056.00	0.0%
4) Other Local Revenue		8600-8799	778,462.00	778,597.00	0.0%
5) TOTAL, REVENUES			5,723,694.00	5,723,829.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,139,735.00	2,195,890.00	2.6%
3) Employee Benefits		3000-3999	674,405.00	658,043.00	-2.4%
4) Books and Supplies		4000-4999	3,045,141.00	3,109,457.00	2.1%
5) Services and Other Operating Expenditures		5000-5999	334,571.00	338,248.00	1.1%
6) Capital Outlay		6000-6999	219,930.00	219,930.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	146.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	284,778.00	284,778.00	0.0%
9) TOTAL, EXPENDITURES			6,698,560.00	6,806,492.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(974,866.00)	(1,082,663.00)	11.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	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	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	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)			(924,866.00)	(1,032,663.00)	11.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,479,287.49	5,554,421.49	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,479,287.49	5,554,421.49	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,479,287.49	5,554,421.49	-14.3%
2) Ending Balance, June 30 (E + F1e)			5,554,421.49	4,521,758.49	-18.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,459,208.20	4,376,545.20	-19.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	95,213.29	145,213.29	52.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,588,176.00	4,588,176.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,588,176.00	4,588,176.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	357,056.00	357,056.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			357,056.00	357,056.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	609,985.00	610,480.00	0.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	54,323.00	54,323.00	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	114,154.00	113,794.00	-0.3%
TOTAL, OTHER LOCAL REVENUE			778,462.00	778,597.00	0.0%
TOTAL, REVENUES			5,723,694.00	5,723,829.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,632,424.00	1,658,532.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	203,822.00	221,258.00	8.6%
Clerical, Technical and Office Salaries		2400	272,204.00	284,815.00	4.6%
Other Classified Salaries		2900	31,285.00	31,285.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,139,735.00	2,195,890.00	2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	182,120.00	167,160.00	-8.2%
OASDI/Medicare/Alternative		3301-3302	152,884.00	120,682.00	-21.1%
Health and Welfare Benefits		3401-3402	289,416.00	319,039.00	10.2%
Unemployment Insurance		3501-3502	1,731.00	1,567.00	-9.5%
Workers' Compensation		3601-3602	32,096.00	32,938.00	2.6%
OPEB, Allocated		3701-3702	4,578.00	4,815.00	5.2%
OPEB, Active Employees		3751-3752	8,530.00	8,592.00	0.7%
Other Employee Benefits		3901-3902	3,050.00	3,250.00	6.6%
TOTAL, EMPLOYEE BENEFITS			674,405.00	658,043.00	-2.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	350,854.00	349,804.00	-0.3%
Noncapitalized Equipment		4400	165,039.00	166,192.00	0.7%
Food		4700	2,529,248.00	2,593,461.00	2.5%
TOTAL, BOOKS AND SUPPLIES			3,045,141.00	3,109,457.00	2.1%

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	10,894.00	10,544.00	-3.2%
Dues and Memberships		5300	4,215.00	4,215.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,276.00	35,276.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,586.00	19,586.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,547.00)	(5,520.00)	-42.2%
Professional/Consulting Services and Operating Expenditures		5800	272,164.00	272,164.00	0.0%
Communications		5900	1,983.00	1,983.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			334,571.00	338,248.00	1.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	219,930.00	219,930.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			219,930.00	219,930.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	146.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	146.00	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	284,778.00	284,778.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			284,778.00	284,778.00	0.0%
TOTAL, EXPENDITURES			6,698,560.00	6,806,492.00	1.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	50,000.00	50,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	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)			50,000.00	50,000.00	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	4,588,176.00	4,588,176.00	0.0%
3) Other State Revenue		8300-8599	357,056.00	357,056.00	0.0%
4) Other Local Revenue		8600-8799	778,462.00	778,597.00	0.0%
5) TOTAL, REVENUES			5,723,694.00	5,723,829.00	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		6,378,506.00	6,486,292.00	1.7%
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		284,778.00	284,778.00	0.0%
8) Plant Services	8000-8999		35,276.00	35,276.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	146.00	New
10) TOTAL, EXPENDITURES			6,698,560.00	6,806,492.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(974,866.00)	(1,082,663.00)	11.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	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	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	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)			(924,866.00)	(1,032,663.00)	11.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,479,287.49	5,554,421.49	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,479,287.49	5,554,421.49	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,479,287.49	5,554,421.49	-14.3%
2) Ending Balance, June 30 (E + F1e)			5,554,421.49	4,521,758.49	-18.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,459,208.20	4,376,545.20	-19.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	95,213.29	145,213.29	52.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	5,289,964.93	4,153,280.93
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	50,448.00	95,586.00
5330	Child Nutrition: Summer Food Service Program Operations	118,795.27	127,678.27
Total, Restricted Balance		5,459,208.20	4,376,545.20

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,799.50	57,799.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,799.50	57,799.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,799.50	57,799.50	0.0%
2) Ending Balance, June 30 (E + F1e)			57,799.50	57,799.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	57,799.50	57,799.50	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,799.50	57,799.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,799.50	57,799.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,799.50	57,799.50	0.0%
2) Ending Balance, June 30 (E + F1e)			57,799.50	57,799.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	57,799.50	57,799.50	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	132,772.00	132,772.00	0.0%
5) TOTAL, REVENUES			132,772.00	132,772.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	384,306.00	380,737.00	-0.9%
3) Employee Benefits		3000-3999	159,902.00	174,296.00	9.0%
4) Books and Supplies		4000-4999	2,854,730.00	381,434.00	-86.6%
5) Services and Other Operating Expenditures		5000-5999	4,383,750.00	1,593,774.00	-63.6%
6) Capital Outlay		6000-6999	22,982,062.00	15,250,170.00	-33.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	388,129.00	374,600.00	-3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,152,879.00	18,155,011.00	-41.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,020,107.00)	(18,022,239.00)	-41.9%
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	47,131,851.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			47,131,851.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,111,744.00	(18,022,239.00)	-211.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,261,472.07	30,602,623.07	114.6%
b) Audit Adjustments		9793	229,407.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,490,879.07	30,602,623.07	111.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,490,879.07	30,602,623.07	111.2%
2) Ending Balance, June 30 (E + F1e)			30,602,623.07	12,580,384.07	-58.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	30,602,623.07	12,580,384.07	-58.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
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	132,272.00	132,272.00	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	500.00	500.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			132,772.00	132,772.00	0.0%
TOTAL, REVENUES			132,772.00	132,772.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	127,048.00	127,272.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	173,134.00	176,510.00	1.9%
Clerical, Technical and Office Salaries		2400	84,124.00	76,955.00	-8.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			384,306.00	380,737.00	-0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	51,704.00	59,133.00	14.4%
OASDI/Medicare/Alternative		3301-3302	29,235.00	29,126.00	-0.4%
Health and Welfare Benefits		3401-3402	70,038.00	77,209.00	10.2%
Unemployment Insurance		3501-3502	193.00	190.00	-1.6%
Workers' Compensation		3601-3602	5,765.00	5,711.00	-0.9%
OPEB, Allocated		3701-3702	1,528.00	1,488.00	-2.6%
OPEB, Active Employees		3751-3752	1,439.00	1,439.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			159,902.00	174,296.00	9.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,314,637.00	117,334.00	-91.1%
Noncapitalized Equipment		4400	1,540,093.00	264,100.00	-82.9%
TOTAL, BOOKS AND SUPPLIES			2,854,730.00	381,434.00	-86.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,750.00	2,750.00	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	64,373.00	3,000.00	-95.3%
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	4,316,627.00	1,588,024.00	-63.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,383,750.00	1,593,774.00	-63.6%
CAPITAL OUTLAY					
Land		6100	17,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,616,366.00	15,250,170.00	-32.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	348,696.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,982,062.00	15,250,170.00	-33.6%
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	29,229.00	42,100.00	44.0%
Other Debt Service - Principal		7439	358,900.00	332,500.00	-7.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			388,129.00	374,600.00	-3.5%
TOTAL, EXPENDITURES			31,152,879.00	18,155,011.00	-41.7%

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	47,131,851.00	0.00	-100.0%
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			47,131,851.00	0.00	-100.0%
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)			47,131,851.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	132,772.00	132,772.00	0.0%
5) TOTAL, REVENUES			132,772.00	132,772.00	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		30,764,750.00	17,780,411.00	-42.2%
9) Other Outgo	9000-9999	Except 7600-7699	388,129.00	374,600.00	-3.5%
10) TOTAL, EXPENDITURES			31,152,879.00	18,155,011.00	-41.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(31,020,107.00)	(18,022,239.00)	-41.9%
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	47,131,851.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			47,131,851.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,111,744.00	(18,022,239.00)	-211.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,261,472.07	30,602,623.07	114.6%
b) Audit Adjustments		9793	229,407.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,490,879.07	30,602,623.07	111.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,490,879.07	30,602,623.07	111.2%
2) Ending Balance, June 30 (E + F1e)			30,602,623.07	12,580,384.07	-58.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	30,602,623.07	12,580,384.07	-58.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	275,100.00	275,100.00	0.0%
5) TOTAL, REVENUES			275,100.00	275,100.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,500.00	1,500.00	0.0%
3) Employee Benefits		3000-3999	401.00	401.00	0.0%
4) Books and Supplies		4000-4999	21,000.00	21,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	533,103.00	251,403.00	-52.8%
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			556,004.00	274,304.00	-50.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(280,904.00)	796.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(280,904.00)	796.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	556,004.21	275,100.21	-50.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			556,004.21	275,100.21	-50.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			556,004.21	275,100.21	-50.5%
2) Ending Balance, June 30 (E + F1e)			275,100.21	275,896.21	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	275,100.21	275,896.21	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	275,000.00	275,000.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			275,100.00	275,100.00	0.0%
TOTAL, REVENUES			275,100.00	275,100.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,500.00	1,500.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,500.00	1,500.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	170.00	170.00	0.0%
OASDI/Medicare/Alternative		3301-3302	113.00	113.00	0.0%
Health and Welfare Benefits		3401-3402	52.00	52.00	0.0%
Unemployment Insurance		3501-3502	1.00	1.00	0.0%
Workers' Compensation		3601-3602	23.00	23.00	0.0%
OPEB, Allocated		3701-3702	5.00	5.00	0.0%
OPEB, Active Employees		3751-3752	6.00	6.00	0.0%
Other Employee Benefits		3901-3902	31.00	31.00	0.0%
TOTAL, EMPLOYEE BENEFITS			401.00	401.00	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	13,000.00	13,000.00	0.0%
Noncapitalized Equipment		4400	8,000.00	8,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,000.00	21,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	533,103.00	251,403.00	-52.8%
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			533,103.00	251,403.00	-52.8%
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			556,004.00	274,304.00	-50.7%

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	275,100.00	275,100.00	0.0%
5) TOTAL, REVENUES			275,100.00	275,100.00	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		22,901.00	22,901.00	0.0%
8) Plant Services	8000-8999		533,103.00	251,403.00	-52.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			556,004.00	274,304.00	-50.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(280,904.00)	796.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(280,904.00)	796.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	556,004.21	275,100.21	-50.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			556,004.21	275,100.21	-50.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			556,004.21	275,100.21	-50.5%
2) Ending Balance, June 30 (E + F1e)			275,100.21	275,896.21	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	275,100.21	275,896.21	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	670,115.00	300,000.00	-55.2%
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			670,115.00	300,000.00	-55.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			670,115.00	300,000.00	-55.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,750.11	748,865.11	850.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,750.11	748,865.11	850.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,750.11	748,865.11	850.9%
2) Ending Balance, June 30 (E + F1e)			748,865.11	1,048,865.11	40.1%
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	0.00	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	748,865.11	1,048,865.11	40.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	670,115.00	300,000.00	-55.2%
(a) TOTAL, INTERFUND TRANSFERS IN			670,115.00	300,000.00	-55.2%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			670,115.00	300,000.00	-55.2%

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	670,115.00	300,000.00	-55.2%
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			670,115.00	300,000.00	-55.2%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			670,115.00	300,000.00	-55.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,750.11	748,865.11	850.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,750.11	748,865.11	850.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,750.11	748,865.11	850.9%
2) Ending Balance, June 30 (E + F1e)			748,865.11	1,048,865.11	40.1%
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	0.00	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	748,865.11	1,048,865.11	40.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
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	10,793,216.00	10,793,216.00	0.0%
5) TOTAL, REVENUES			10,793,216.00	10,793,216.00	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	11,805,317.00	11,805,317.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,805,317.00	11,805,317.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,012,101.00)	(1,012,101.00)	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)			(1,012,101.00)	(1,012,101.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,048,198.00	7,036,097.00	-12.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,048,198.00	7,036,097.00	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,048,198.00	7,036,097.00	-12.6%
2) Ending Balance, June 30 (E + F1e)			7,036,097.00	6,023,996.00	-14.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,036,097.00	6,023,996.00	-14.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	10,396,808.00	10,396,808.00	0.0%
Unsecured Roll		8612	114,410.00	114,410.00	0.0%
Prior Years' Taxes		8613	165,648.00	165,648.00	0.0%
Supplemental Taxes		8614	104,251.00	104,251.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	12,099.00	12,099.00	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			10,793,216.00	10,793,216.00	0.0%
TOTAL, REVENUES			10,793,216.00	10,793,216.00	0.0%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,848,338.00	4,848,338.00	0.0%
Bond Interest and Other Service Charges		7434	6,956,979.00	6,956,979.00	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)			11,805,317.00	11,805,317.00	0.0%
TOTAL, EXPENDITURES			11,805,317.00	11,805,317.00	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	10,793,216.00	10,793,216.00	0.0%
5) TOTAL, REVENUES			10,793,216.00	10,793,216.00	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	11,805,317.00	11,805,317.00	0.0%
10) TOTAL, EXPENDITURES			11,805,317.00	11,805,317.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,012,101.00)	(1,012,101.00)	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)			(1,012,101.00)	(1,012,101.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,048,198.00	7,036,097.00	-12.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,048,198.00	7,036,097.00	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,048,198.00	7,036,097.00	-12.6%
2) Ending Balance, June 30 (E + F1e)			7,036,097.00	6,023,996.00	-14.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,036,097.00	6,023,996.00	-14.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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	0.00	0.00	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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	670,479.56	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(670,479.56)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(670,479.56)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	670,479.56	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			670,479.56	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			670,479.56	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
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	0.00	0.00	0.0%

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

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

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	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					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	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)					
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	670,479.56	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			670,479.56	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			(670,479.56)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	670,479.56	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(670,479.56)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(670,479.56)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	670,479.56	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			670,479.56	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			670,479.56	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
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	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	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	16,775,406.00	17,531,263.00	4.5%
5) TOTAL, REVENUES			16,775,406.00	17,531,263.00	4.5%
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	16,943,581.00	17,105,111.00	1.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,943,581.00	17,105,111.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(168,175.00)	426,152.00	-353.4%
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 NET POSITION (C + D4)			(168,175.00)	426,152.00	-353.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,061,928.19	893,753.19	-15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,061,928.19	893,753.19	-15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,061,928.19	893,753.19	-15.8%
2) Ending Net Position, June 30 (E + F1e)			893,753.19	1,319,905.19	47.7%
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	893,753.19	1,319,905.19	47.7%

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

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

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	30,781.00	22,400.00	-27.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	16,705,894.00	17,506,629.00	4.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	38,731.00	2,234.00	-94.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,775,406.00	17,531,263.00	4.5%
TOTAL, REVENUES			16,775,406.00	17,531,263.00	4.5%

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	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING 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	16,943,106.00	17,104,636.00	1.0%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	475.00	475.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,943,581.00	17,105,111.00	1.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			16,943,581.00	17,105,111.00	1.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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	16,775,406.00	17,531,263.00	4.5%
5) TOTAL, REVENUES			16,775,406.00	17,531,263.00	4.5%
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		16,943,581.00	17,105,111.00	1.0%
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			16,943,581.00	17,105,111.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(168,175.00)	426,152.00	-353.4%
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 NET POSITION (C + D4)			(168,175.00)	426,152.00	-353.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,061,928.19	893,753.19	-15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,061,928.19	893,753.19	-15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,061,928.19	893,753.19	-15.8%
2) Ending Net Position, June 30 (E + F1e)			893,753.19	1,319,905.19	47.7%
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	893,753.19	1,319,905.19	47.7%

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

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,580.55	11,580.55	11,637.49	11,446.10	11,446.10	11,580.55
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,580.55	11,580.55	11,637.49	11,446.10	11,446.10	11,580.55
5. 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	44.28	44.28	44.28	44.28	44.28	44.28
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)	44.28	44.28	44.28	44.28	44.28	44.28
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,624.83	11,624.83	11,681.77	11,490.38	11,490.38	11,624.83
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			35,589,745.36	33,031,164.38	34,500,264.06	38,307,237.74	36,032,159.91	29,736,733.95	39,824,039.49	39,463,879.90
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,861,553.00	3,861,553.00	10,855,711.00	6,950,795.00	6,950,795.00	10,855,711.00	6,950,795.00	6,950,795.00
Property Taxes	8020-8079		947,323.78	343,009.99	53,733.86	(7,146.51)	197,656.00	5,012,964.00	1,788,961.00	810,175.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		608,504.88	(438,455.89)	724,139.88	52,707.78	5,981.00	481,839.00	124,735.00	573,958.00
Other State Revenue	8300-8599		3,685,227.07	878,945.53	2,571,339.00	(383,417.56)	(3,331,540.00)	5,337,218.00	587,119.00	243,284.00
Other Local Revenue	8600-8799		1,326.48	79,437.31	21,103.36	37,141.28	53,837.00	740,508.00	235,798.00	57,967.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			9,103,935.21	4,724,489.94	14,226,027.10	6,650,079.99	3,876,729.00	22,428,240.00	9,687,408.00	8,636,179.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		45,793.52	536,460.45	5,622,990.48	5,622,990.48	5,622,990.48	5,622,990.48	5,622,990.48	5,622,990.48
Classified Salaries	2000-2999		714,356.54	1,171,200.39	1,657,130.73	1,657,130.73	1,657,130.73	1,657,130.73	1,657,130.73	1,657,130.73
Employee Benefits	3000-3999		165,079.95	345,267.25	2,661,444.87	2,661,444.87	2,661,444.87	2,661,444.87	2,661,444.87	2,661,444.87
Books and Supplies	4000-4999		66,487.28	335,636.84	640,713.53	451,838.41	499,517.38	341,790.38	363,014.38	349,510.38
Services	5000-5999		21,649.21	1,136,104.24	630,597.52	562,810.99	(316,293.00)	2,014,737.00	382,329.00	1,601,253.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	19,381.43	14,857.44	0.00	10,593.00	10,093.00	22,247.00	56,426.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,013,366.50	3,544,050.60	11,227,734.57	10,956,215.48	10,135,383.46	12,308,186.46	10,709,156.46	11,948,755.46
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	9,468,889.09	(10,999.41)	497,362.19	309,075.84	157,501.23	30,471.00	69,455.00	465,645.00	52,880.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		9,468,889.09	(10,999.41)	497,362.19	309,075.84	157,501.23	30,471.00	69,455.00	465,645.00	52,880.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	21,161,859.42	10,638,150.28	208,701.85	(499,605.31)	(1,873,556.43)	67,242.50	102,203.00	(195,943.87)	(1,196,885.50)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		21,161,859.42	10,638,150.28	208,701.85	(499,605.31)	(1,873,556.43)	67,242.50	102,203.00	(195,943.87)	(1,196,885.50)
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		(11,692,970.33)	(10,649,149.69)	288,660.34	808,681.15	2,031,057.66	(36,771.50)	(32,748.00)	661,588.87	1,249,765.50
E. NET INCREASE/DECREASE (B - C + D)			(2,558,580.98)	1,469,099.68	3,806,973.68	(2,275,077.83)	(6,295,425.96)	10,087,305.54	(360,159.59)	(2,062,810.96)
F. ENDING CASH (A + E)			33,031,164.38	34,500,264.06	38,307,237.74	36,032,159.91	29,736,733.95	39,824,039.49	39,463,879.90	37,401,068.94
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		37,401,068.94	39,397,505.23	48,270,992.86	37,547,827.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	10,855,711.00	6,950,795.00	6,950,795.00	10,791,099.00			92,786,108.00	92,786,108.00
Property Taxes	8020-8079	157,921.00	2,961,587.00	1,495,800.61	6,310,026.27			20,072,012.00	20,072,012.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	95,838.00	169,140.00	520,856.00	3,654,655.35			6,573,899.00	6,573,899.00
Other State Revenue	8300-8599	2,303,182.00	(389,462.00)	(4,119,275.00)	3,314,692.47	6,258,328.49		16,955,641.00	16,955,641.00
Other Local Revenue	8600-8799	333.00	95,543.00	120,925.00	(36,278.43)	2,866,755.00		4,274,396.00	4,274,396.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	100,000.00			100,000.00	100,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		13,412,985.00	9,787,603.00	4,969,101.61	24,134,194.66	9,125,083.49	0.00	140,762,056.00	140,762,056.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,622,990.48	5,622,990.48	5,622,990.48	5,670,855.46	4,279,935.25		61,139,959.00	61,139,959.00
Classified Salaries	2000-2999	1,657,130.73	1,657,130.73	1,657,130.73	1,657,130.73	1,192,407.77		19,649,272.00	19,649,272.00
Employee Benefits	3000-3999	2,661,444.87	2,661,444.87	2,661,444.87	2,661,444.87	7,595,533.10		34,720,329.00	34,720,329.00
Books and Supplies	4000-4999	597,228.38	345,627.38	269,196.00	1,185,006.67	2,384,701.99		7,830,269.00	7,830,269.00
Services	5000-5999	1,273,611.00	262,653.00	766,277.00	3,213,466.01	2,245,675.03		13,794,870.00	13,794,870.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Other Outgo	7000-7499	109,920.00	202,939.00	433,304.00	77,276.00	3,780,438.13		4,737,475.00	4,737,475.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	350,000.00	0.00		350,000.00	350,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		11,922,325.46	10,752,785.46	11,410,343.08	14,815,179.74	21,478,691.27	0.00	142,222,174.00	142,222,174.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	231,993.00	9,402,466.24	35,805.00	(1,807,766.00)	(9,125,083.49)		308,805.60	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		231,993.00	9,402,466.24	35,805.00	(1,807,766.00)	(9,125,083.49)	0.00	308,805.60	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(273,783.75)	(436,203.85)	4,317,729.39	10,303,811.11	(21,478,691.27)		(316,831.85)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(273,783.75)	(436,203.85)	4,317,729.39	10,303,811.11	(21,478,691.27)	0.00	(316,831.85)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		505,776.75	9,838,670.09	(4,281,924.39)	(12,111,577.11)	12,353,607.78	0.00	625,637.45	
E. NET INCREASE/DECREASE (B - C + D)		1,996,436.29	8,873,487.63	(10,723,165.86)	(2,792,562.19)	0.00	0.00	(834,480.55)	(1,460,118.00)
F. ENDING CASH (A + E)		39,397,505.23	48,270,992.86	37,547,827.00	34,755,264.81				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								34,755,264.81	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			34,755,264.81	32,196,683.83	33,665,783.51	37,199,996.44	34,924,918.61	28,627,159.65	38,714,465.19	38,354,305.60
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,861,553.00	3,861,553.00	10,855,711.00	6,950,795.00	6,950,795.00	10,855,711.00	6,950,795.00	6,950,795.00
Property Taxes	8020-8079		947,323.78	343,009.99	53,733.86	(7,146.51)	197,656.00	5,012,964.00	1,788,961.00	810,175.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		608,504.88	(438,455.89)	724,139.88	52,707.78	5,981.00	481,839.00	124,735.00	573,958.00
Other State Revenue	8300-8599		3,685,227.07	878,945.53	2,571,339.00	(383,417.56)	(3,333,873.00)	5,337,218.00	587,119.00	243,284.00
Other Local Revenue	8600-8799		1,326.48	79,437.31	21,103.36	37,141.28	53,837.00	740,508.00	235,798.00	57,967.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			9,103,935.21	4,724,489.94	14,226,027.10	6,650,079.99	3,874,396.00	22,428,240.00	9,687,408.00	8,636,179.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		45,793.52	536,460.45	5,622,990.48	5,622,990.48	5,622,990.48	5,622,990.48	5,622,990.48	5,622,990.48
Classified Salaries	2000-2999		714,356.54	1,171,200.39	1,657,130.73	1,657,130.73	1,657,130.73	1,657,130.73	1,657,130.73	1,657,130.73
Employee Benefits	3000-3999		165,079.95	345,267.25	2,661,444.87	2,661,444.87	2,661,444.87	2,661,444.87	2,661,444.87	2,661,444.87
Books and Supplies	4000-4999		66,487.28	335,636.84	640,713.53	451,838.41	499,517.38	341,790.38	363,014.38	349,510.38
Services	5000-5999		21,649.21	1,136,104.24	630,597.52	562,810.99	(316,293.00)	2,014,737.00	382,329.00	1,601,253.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	19,381.43	14,857.44	0.00	10,593.00	10,093.00	22,247.00	56,426.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,013,366.50	3,544,050.60	11,227,734.57	10,956,215.48	10,135,383.46	12,308,186.46	10,709,156.46	11,948,755.46
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	9,235,083.49	(10,999.41)	497,362.19	36,315.09	157,501.23	30,471.00	69,455.00	465,645.00	52,880.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		9,235,083.49	(10,999.41)	497,362.19	36,315.09	157,501.23	30,471.00	69,455.00	465,645.00	52,880.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	21,478,691.27	10,638,150.28	208,701.85	(499,605.31)	(1,873,556.43)	67,242.50	102,203.00	(195,943.87)	(1,196,885.50)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		21,478,691.27	10,638,150.28	208,701.85	(499,605.31)	(1,873,556.43)	67,242.50	102,203.00	(195,943.87)	(1,196,885.50)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(12,243,607.78)	(10,649,149.69)	288,660.34	535,920.40	2,031,057.66	(36,771.50)	(32,748.00)	661,588.87	1,249,765.50
E. NET INCREASE/DECREASE (B - C + D)			(2,558,580.98)	1,469,099.68	3,534,212.93	(2,275,077.83)	(6,297,758.96)	10,087,305.54	(360,159.59)	(2,062,810.96)
F. ENDING CASH (A + E)			32,196,683.83	33,665,783.51	37,199,996.44	34,924,918.61	28,627,159.65	38,714,465.19	38,354,305.60	36,291,494.64
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		36,291,494.64	38,287,930.93	47,150,761.56	36,391,821.32				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	10,855,711.00	6,950,795.00	6,950,795.00	13,824,704.00			95,819,713.00	95,819,713.00
Property Taxes	8020-8079	157,921.00	2,961,587.00	1,495,800.61	6,310,026.27			20,072,012.00	20,072,012.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	95,838.00	169,140.00	520,856.00	3,654,655.35			6,573,899.00	6,573,899.00
Other State Revenue	8300-8599	2,303,182.00	(389,462.00)	(4,119,275.00)	3,314,692.47	6,231,868.49		16,926,848.00	16,926,848.00
Other Local Revenue	8600-8799	333.00	95,543.00	120,925.00	(36,278.43)	2,866,755.00		4,274,396.00	4,274,396.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	100,000.00			100,000.00	100,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		13,412,985.00	9,787,603.00	4,969,101.61	27,167,799.66	9,098,623.49	0.00	143,766,868.00	143,766,868.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,622,990.48	5,622,990.48	5,622,990.48	5,622,990.48	4,753,010.23		61,565,169.00	61,565,169.00
Classified Salaries	2000-2999	1,657,130.73	1,657,130.73	1,657,130.73	1,657,130.73	1,421,732.77		19,878,597.00	19,878,597.00
Employee Benefits	3000-3999	2,661,444.87	2,661,444.87	2,661,444.87	2,661,444.87	10,583,370.10		37,708,166.00	37,708,166.00
Books and Supplies	4000-4999	597,228.38	356,284.38	304,970.38	1,197,124.65	3,949,420.63		9,453,537.00	9,453,537.00
Services	5000-5999	1,273,611.00	262,653.00	766,277.00	3,213,466.01	2,623,988.03		14,173,183.00	14,173,183.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Other Outgo	7000-7499	109,920.00	202,939.00	433,304.00	77,276.00	4,800,040.13		5,757,077.00	5,757,077.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	350,000.00	0.00		350,000.00	350,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		11,922,325.46	10,763,442.46	11,446,117.46	14,779,432.74	28,131,561.89	0.00	148,885,729.00	148,885,729.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	231,993.00	9,402,466.24	35,805.00	(1,768,810.85)	(9,098,623.49)		101,460.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		231,993.00	9,402,466.24	35,805.00	(1,768,810.85)	(9,098,623.49)	0.00	101,460.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(273,783.75)	(436,203.85)	4,317,729.39	10,620,642.96	(28,131,561.89)		(6,652,870.62)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(273,783.75)	(436,203.85)	4,317,729.39	10,620,642.96	(28,131,561.89)	0.00	(6,652,870.62)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		505,776.75	9,838,670.09	(4,281,924.39)	(12,389,453.81)	19,032,938.40	0.00	6,754,330.62	
E. NET INCREASE/DECREASE (B - C + D)		1,996,436.29	8,862,830.63	(10,758,940.24)	(1,086.89)	0.00	0.00	1,635,469.62	(5,118,861.00)
F. ENDING CASH (A + E)		38,287,930.93	47,150,761.56	36,391,821.32	36,390,734.43				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								36,390,734.43	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 2,670,335.00
Less: Amount of total liabilities reserved in budget:	\$ 2,670,335.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: Jun 26, 2017

For additional information on this certification, please contact:

Name: Jimmy Escobar

Title: Director, Fiscal Services

Telephone: 626-974-7000 Ext. 800016

E-mail: jescobar@c-vusd.org

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	112,858,120.00	2.69%	115,891,725.00	1.94%	118,141,206.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,189,386.00	-1.03%	2,166,893.00	-0.87%	2,148,020.00
4. Other Local Revenues	8600-8799	1,285,180.00	0.00%	1,285,180.00	0.00%	1,285,180.00
5. Other Financing Sources						
a. Transfers In	8900-8929	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(18,860,094.00)	4.24%	(19,660,094.00)	4.07%	(20,460,094.00)
6. Total (Sum lines A1 thru A5c)		97,572,592.00	2.27%	99,783,704.00	1.43%	101,214,312.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				49,093,037.00		49,518,247.00
b. Step & Column Adjustment				725,210.00		730,525.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(300,000.00)		(300,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,093,037.00	0.87%	49,518,247.00	0.87%	49,948,772.00
2. Classified Salaries						
a. Base Salaries				12,641,722.00		12,871,047.00
b. Step & Column Adjustment				229,325.00		232,192.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,641,722.00	1.81%	12,871,047.00	1.80%	13,103,239.00
3. Employee Benefits	3000-3999	23,362,179.00	9.88%	25,670,547.00	9.51%	28,110,863.00
4. Books and Supplies	4000-4999	5,004,294.00	47.33%	7,372,624.00	4.65%	7,715,388.00
5. Services and Other Operating Expenditures	5000-5999	10,089,540.00	3.71%	10,463,769.00	-1.69%	10,287,216.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,157,013.00	88.12%	2,176,615.00	3.34%	2,249,401.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,454,577.00)	0.00%	(3,454,577.00)	0.00%	(3,454,577.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,000.00	0.00%	350,000.00	0.00%	350,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		98,243,208.00	6.85%	104,968,272.00	3.18%	108,310,302.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(670,616.00)		(5,184,568.00)		(7,095,990.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,388,531.13		17,717,915.13		12,533,347.13
2. Ending Fund Balance (Sum lines C and D1)		17,717,915.13		12,533,347.13		5,437,357.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	110,000.00		110,000.00		110,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	689,720.00		689,720.00		689,720.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,266,666.00		4,466,572.00		4,588,391.00
2. Unassigned/Unappropriated	9790	12,651,529.13		7,267,055.13		49,246.13
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		17,717,915.13		12,533,347.13		5,437,357.13

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	4,266,666.00		4,466,572.00		4,588,391.00
c. Unassigned/Unappropriated	9790	12,651,529.13		7,267,055.13		49,246.13
(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)		16,918,195.13		11,733,627.13		4,637,637.13
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.						
Reduced in 18-19 by 3 FTE for expected reduction in enrollment. Reduced in 19-20 by another 3 FTE for expected reduction in enrollment.						

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	6,573,899.00	0.00%	6,573,899.00	0.00%	6,573,899.00
3. Other State Revenues	8300-8599	14,766,255.00	-0.04%	14,759,955.00	-0.03%	14,755,365.00
4. Other Local Revenues	8600-8799	2,989,216.00	0.00%	2,989,216.00	0.00%	2,989,216.00
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	18,860,094.00	4.24%	19,660,094.00	4.07%	20,460,094.00
6. Total (Sum lines A1 thru A5c)		43,189,464.00	1.84%	43,983,164.00	1.81%	44,778,574.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,046,922.00		12,046,922.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,046,922.00	0.00%	12,046,922.00	0.00%	12,046,922.00
2. Classified Salaries						
a. Base Salaries				7,007,550.00		7,007,550.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,007,550.00	0.00%	7,007,550.00	0.00%	7,007,550.00
3. Employee Benefits	3000-3999	11,358,150.00	5.98%	12,037,619.00	5.94%	12,752,543.00
4. Books and Supplies	4000-4999	2,825,975.00	-26.36%	2,080,913.00	0.00%	2,080,913.00
5. Services and Other Operating Expenditures	5000-5999	3,705,330.00	0.11%	3,709,414.00	0.10%	3,713,075.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,318,824.00	0.00%	4,318,824.00	0.00%	4,318,824.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,716,215.00	0.00%	2,716,215.00	0.00%	2,716,215.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		43,978,966.00	-0.14%	43,917,457.00	1.64%	44,636,042.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(789,502.00)		65,707.00		142,532.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,888,766.30		4,099,264.30		4,164,971.30
2. Ending Fund Balance (Sum lines C and D1)		4,099,264.30		4,164,971.30		4,307,503.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,099,264.30		4,164,971.30		4,307,503.30
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,099,264.30		4,164,971.30		4,307,503.30

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

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	112,858,120.00	2.69%	115,891,725.00	1.94%	118,141,206.00
2. Federal Revenues	8100-8299	6,573,899.00	0.00%	6,573,899.00	0.00%	6,573,899.00
3. Other State Revenues	8300-8599	16,955,641.00	-0.17%	16,926,848.00	-0.14%	16,903,385.00
4. Other Local Revenues	8600-8799	4,274,396.00	0.00%	4,274,396.00	0.00%	4,274,396.00
5. Other Financing Sources						
a. Transfers In	8900-8929	100,000.00	0.00%	100,000.00	0.00%	100,000.00
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)		140,762,056.00	2.13%	143,766,868.00	1.55%	145,992,886.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				61,139,959.00		61,565,169.00
b. Step & Column Adjustment				725,210.00		730,525.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(300,000.00)		(300,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	61,139,959.00	0.70%	61,565,169.00	0.70%	61,995,694.00
2. Classified Salaries						
a. Base Salaries				19,649,272.00		19,878,597.00
b. Step & Column Adjustment				229,325.00		232,192.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,649,272.00	1.17%	19,878,597.00	1.17%	20,110,789.00
3. Employee Benefits	3000-3999	34,720,329.00	8.61%	37,708,166.00	8.37%	40,863,406.00
4. Books and Supplies	4000-4999	7,830,269.00	20.73%	9,453,537.00	3.63%	9,796,301.00
5. Services and Other Operating Expenditures	5000-5999	13,794,870.00	2.74%	14,173,183.00	-1.22%	14,000,291.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,475,837.00	18.62%	6,495,439.00	1.12%	6,568,225.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(738,362.00)	0.00%	(738,362.00)	0.00%	(738,362.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,000.00	0.00%	350,000.00	0.00%	350,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		142,222,174.00	4.69%	148,885,729.00	2.73%	152,946,344.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,460,118.00)		(5,118,861.00)		(6,953,458.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,277,297.43		21,817,179.43		16,698,318.43
2. Ending Fund Balance (Sum lines C and D1)		21,817,179.43		16,698,318.43		9,744,860.43
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	110,000.00		110,000.00		110,000.00
b. Restricted	9740	4,099,264.30		4,164,971.30		4,307,503.30
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	689,720.00		689,720.00		689,720.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,266,666.00		4,466,572.00		4,588,391.00
2. Unassigned/Unappropriated	9790	12,651,529.13		7,267,055.13		49,246.13
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		21,817,179.43		16,698,318.43		9,744,860.43

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	4,266,666.00		4,466,572.00		4,588,391.00
c. Unassigned/Unappropriated	9790	12,651,529.13		7,267,055.13		49,246.13
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		16,918,195.13		11,733,627.13		4,637,637.13
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.90%		7.88%		3.03%
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):						
East San Gabriel Valley SELPA						
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)		60,094,330.00				
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)		11,446.10		11,348.60		11,251.10
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		142,222,174.00		148,885,729.00		152,946,344.00
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)		142,222,174.00		148,885,729.00		152,946,344.00
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)		4,266,665.22		4,466,571.87		4,588,390.32
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)		4,266,665.22		4,466,571.87		4,588,390.32
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	11,960	12,286		
Charter School				
Total ADA	11,960	12,286	N/A	Met
Second Prior Year (2015-16)				
District Regular	12,007	11,987		
Charter School				
Total ADA	12,007	11,987	0.2%	Met
First Prior Year (2016-17)				
District Regular	11,601	11,637		
Charter School		0		
Total ADA	11,601	11,637	N/A	Met
Budget Year (2017-18)				
District Regular	11,581			
Charter School	0			
Total ADA	11,581			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): District's Enrollment Standard Percentage Level: **2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	12,231	12,274		
Charter School				
Total Enrollment	12,231	12,274	N/A	Met
Second Prior Year (2015-16)				
District Regular	11,852	11,906		
Charter School				
Total Enrollment	11,852	11,906	N/A	Met
First Prior Year (2016-17)				
District Regular	11,563	11,840		
Charter School				
Total Enrollment	11,563	11,840	N/A	Met
Budget Year (2017-18)				
District Regular	11,740			
Charter School				
Total Enrollment	11,740			

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	11,985	12,274	
Charter School		0	
Total ADA/Enrollment	11,985	12,274	97.6%
Second Prior Year (2015-16)			
District Regular	11,640	11,906	
Charter School			
Total ADA/Enrollment	11,640	11,906	97.8%
First Prior Year (2016-17)			
District Regular	11,581	11,840	
Charter School	0		
Total ADA/Enrollment	11,581	11,840	97.8%
Historical Average Ratio:			97.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.2%

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	11,446	11,740		
Charter School	0			
Total ADA/Enrollment	11,446	11,740	97.5%	Met
1st Subsequent Year (2018-19)				
District Regular	11,349	11,685		
Charter School				
Total ADA/Enrollment	11,349	11,685	97.1%	Met
2nd Subsequent Year (2019-20)				
District Regular	11,251	11,585		
Charter School				
Total ADA/Enrollment	11,251	11,585	97.1%	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)* 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* and its economic recovery target payment, plus or minus one percent.

*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)		116,285,157.00	117,541,953.00	119,255,206.00	
		Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	11,681.77	11,624.83	11,490.37	11,392.87
b.	Prior Year ADA (Funded)		11,681.77	11,624.83	11,490.37
c.	Difference (Step 1a minus Step 1b)		(56.94)	(134.46)	(97.50)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-0.49%	-1.16%	-0.85%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		110,626,697.00	112,858,120.00	115,891,725.00
b1.	COLA percentage (if district is at target)	Not Applicable			
b2.	COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c.	Gap Funding (if district is not at target)		2,689,396.00	4,146,147.00	3,091,360.00
d.	Economic Recovery Target Funding (current year increment)				
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		2,689,396.00	4,146,147.00	3,091,360.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		2.43%	3.67%	2.67%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			1.94%	2.51%	1.82%
LCFF Revenue Standard (Step 3, plus/minus 1%):		.94% to 2.94%	1.51% to 3.51%	.82% to 2.82%	

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)	20,072,012.00	20,072,012.00	20,072,012.00	20,072,012.00
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)	110,626,697.00	112,858,120.00	115,891,725.00	118,141,206.00
District's Projected Change in LCFF Revenue:		2.02%	2.69%	1.94%
LCFF Revenue Standard:		.94% to 2.94%	1.51% to 3.51%	.82% to 2.82%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	75,956,375.21	88,166,546.48	86.2%
Second Prior Year (2015-16)	83,929,523.51	97,301,113.76	86.3%
First Prior Year (2016-17)	84,573,364.00	97,645,046.00	86.6%
	Historical Average Ratio:		86.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	3.0%	3.0%	3.0%
	83.4% to 89.4%	83.4% to 89.4%	83.4% to 89.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	85,096,938.00	97,893,208.00	86.9%	Met
1st Subsequent Year (2018-19)	88,059,841.00	104,618,272.00	84.2%	Met
2nd Subsequent Year (2019-20)	91,162,874.00	107,960,302.00	84.4%	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):	1.94%	2.51%	1.82%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.06% to 11.94%	-7.49% to 12.51%	-8.18% to 11.82%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.06% to 6.94%	-2.49% to 7.51%	-3.18% to 6.82%

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)	5,967,223.00		
Budget Year (2017-18)	6,573,899.00	10.17%	Yes
1st Subsequent Year (2018-19)	6,573,899.00	0.00%	No
2nd Subsequent Year (2019-20)	6,573,899.00	0.00%	No

Explanation:
(required if Yes)

Due to estimated carryover amounts being spent.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	22,485,395.00		
Budget Year (2017-18)	16,955,641.00	-24.59%	Yes
1st Subsequent Year (2018-19)	16,926,848.00	-0.17%	No
2nd Subsequent Year (2019-20)	16,903,385.00	-0.14%	No

Explanation:
(required if Yes)

Due to one-time monies received in 16-17 and one-time monies not budgeted in 17-18.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	5,556,839.00		
Budget Year (2017-18)	4,274,396.00	-23.08%	Yes
1st Subsequent Year (2018-19)	4,274,396.00	0.00%	No
2nd Subsequent Year (2019-20)	4,274,396.00	0.00%	No

Explanation:
(required if Yes)

Local revenues such as donations, RDA and other revenues are not budgeted until received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	8,582,353.00		
Budget Year (2017-18)	7,830,269.00	-8.76%	Yes
1st Subsequent Year (2018-19)	9,453,537.00	20.73%	Yes
2nd Subsequent Year (2019-20)	9,796,301.00	3.63%	No

Explanation:
(required if Yes)

16-17 estimated \$1.9 million for textbook adoption. 18-19 increase is due to expected increase for S/C expenditures.

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

First Prior Year (2016-17)	14,165,331.00		
Budget Year (2017-18)	13,794,870.00	-2.62%	No
1st Subsequent Year (2018-19)	14,173,183.00	2.74%	No
2nd Subsequent Year (2019-20)	14,000,291.00	-1.22%	No

Explanation:
(required if Yes)

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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)	34,009,457.00		
Budget Year (2017-18)	27,803,936.00	-18.25%	Not Met
1st Subsequent Year (2018-19)	27,775,143.00	-0.10%	Met
2nd Subsequent Year (2019-20)	27,751,680.00	-0.08%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	22,747,684.00		
Budget Year (2017-18)	21,625,139.00	-4.93%	Met
1st Subsequent Year (2018-19)	23,626,720.00	9.26%	Met
2nd Subsequent Year (2019-20)	23,796,592.00	0.72%	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)

Due to estimated carryover amounts being spent.

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

Due to one-time monies received in 16-17 and one-time monies not budgeted in 17-18.

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

Local revenues such as donations, RDA and other revenues are not budgeted until received.

- 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)

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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)

60,094,330.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

142,222,174.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

- c. Net Budgeted Expenditures and Other Financing Uses

142,222,174.00

3% of Total Current Year
General Fund Expenditures
and Other Financing Uses
(Line 2c times 3%)

4,266,665.22

Amount Deposited¹
for 2014-15 Fiscal Year

3,158,065.90

Lesser of:
3% or 2014-15 amount

3,158,065.90

- d. Required Minimum Contribution

2% of Total Current Year General
Fund Expenditures and Other
Financing Uses
(Line 2c times 2%)

2,844,443.48

Required Minimum
Contribution/
Greater of: Lesser of 3% or
2014-15 amount or 2%

3,158,065.90

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

3,158,066.00

Status

Met

- e. OMMA/RMA Contribution

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:

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

Explanation:

(required if NOT met
and Other is marked)

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8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,765,216.00	4,089,390.98	4,337,338.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,434,864.51	4,376,093.17	13,251,473.13
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	9,200,080.51	8,465,484.15	17,588,811.13
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	125,507,188.77	136,313,032.36	144,577,929.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	70,222,884.45	69,552,668.68	60,985,244.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	195,730,073.22	205,865,701.04	205,563,173.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	4.7%	4.1%	8.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.6%	1.4%	2.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	(2,066,205.87)	90,630,702.05	2.3%	Not Met
Second Prior Year (2015-16)	6,545,229.14	97,925,678.43	N/A	Met
First Prior Year (2016-17)	2,530,247.17	98,404,476.00	N/A	Met
Budget Year (2017-18) (Information only)	(670,616.00)	98,243,208.00		

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):

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	10,551,985.38	11,379,260.69	N/A	Met
Second Prior Year (2015-16)	7,932,656.09	9,313,054.82	N/A	Met
First Prior Year (2016-17)	14,258,143.83	15,858,283.96	N/A	Met
Budget Year (2017-18) (Information only)	18,388,531.13			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11,446	11,349	11,251
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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): East San Gabriel Valley SELPA

	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)	60,094,330.00		

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)	142,222,174.00	148,885,729.00	152,946,344.00
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)	142,222,174.00	148,885,729.00	152,946,344.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,266,665.22	4,466,571.87	4,588,390.32
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)	4,266,665.22	4,466,571.87	4,588,390.32

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,266,666.00	4,466,572.00	4,588,391.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	12,651,529.13	7,267,055.13	49,246.13
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	16,918,195.13	11,733,627.13	4,637,637.13
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.90%	7.88%	3.03%
District's Reserve Standard (Section 10B, Line 7):	4,266,665.22	4,466,571.87	4,588,390.32
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)	(17,308,969.00)			
Budget Year (2017-18)	(18,860,094.00)	1,551,125.00	9.0%	Met
1st Subsequent Year (2018-19)	(19,660,094.00)	800,000.00	4.2%	Met
2nd Subsequent Year (2019-20)	(20,460,094.00)	800,000.00	4.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	100,000.00			
Budget Year (2017-18)	100,000.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	100,000.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	100,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	759,430.00			
Budget Year (2017-18)	350,000.00	(409,430.00)	-53.9%	Not Met
1st Subsequent Year (2018-19)	350,000.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	350,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

16-17 transfer out is due to fund 40, which varies year to year.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	10	General Fund	General Fund	3,183,769
Certificates of Participation				
General Obligation Bonds	30	Bond Interest and Redemption	Local Property Tax Assessment	207,631,077
Supp Early Retirement Program	7	General Fund	General Fund	352,500
State School Building Loans				
Compensated Absences	n/a	General Fund	General Fund	1,505,229

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

QZAB	6	Building Fund (21.2 Fund)	Building Fund (21.2 Fund)	2,563,827
Claims Liability	n/a	Self-Insurance Fund	Self-Insurance Fund	2,670,335
TOTAL:				217,906,737

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	144,279	386,734	386,734	386,734
Certificates of Participation				
General Obligation Bonds	21,464,019	13,501,164	14,410,530	15,289,805
Supp Early Retirement Program	82,500	82,500	82,500	63,000
State School Building Loans				
Compensated Absences	n/a	n/a	n/a	n/a
Other Long-term Commitments (continued):				
QZAB	388,208	402,567	417,644	433,644
Claims Liability	631,000	631,000	631,000	631,000
Total Annual Payments:	22,710,006	15,003,965	15,928,408	16,804,183
Has total annual payment increased over prior year (2016-17)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

8,819,112.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

8,819,112.00

- 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

Jul 01, 2015

Data must be entered.

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

964,501.00

964,501.00

964,501.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

640,239.00

640,239.00

640,239.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

350,000.00

350,000.00

350,000.00

- d. Number of retirees receiving OPEB benefits

80

80

80

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 workers compensation. The retention is \$250,000 per occurrence. Currently funded at 1.5% of payroll expenditures.

3. Self-Insurance Liabilities

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

2,670,335.00
0.00

4. Self-Insurance Contributions

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1,305,814.00	1,305,814.00	1,305,814.00
1,305,814.00	1,305,814.00	1,305,814.00

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	599.2	590.0	587.0	584.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations for 2016-2017 and adopted year unsettled.

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

620,000

7. Amount included for any tentative salary schedule increases

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes		
9,374,198	10,264,747	11,239,898
93.0%	93.0%	93.0%
9.5%	9.5%	9.5%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
775,000	785,000	795,000
1.3%	1.3%	1.3%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	470.6	464.9	464.9	464.9

Classified (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

Negotiations for adopted year unsettled.

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

239,000

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
4,033,825	4,417,038	4,836,657
93.0%	93.0%	93.0%
9.5%	9.5%	9.5%

Classified (Non-management) Prior Year Settlements

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

No		

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
299,000	302,000	306,000
1.3%	1.3%	1.3%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	122.5	117.0	117.0	117.0

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

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

No

If Yes, complete question 2.

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

C-VASP not settled for 16-17. Both C-VASP and Management/Supervisor/Confidential bargaining units are unsettled for the adopted year.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

149,000

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,906,987	2,147,281	2,351,273
93.0%	93.0%	
9.5%	9.5%	9.5%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
186,000	189,000	191,000
1.3%	1.3%	1.3%

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

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

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

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?	No
A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	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?	No
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

New CBO as of August 2016.

End of School District Budget Criteria and Standards Review

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July 1 Budget
2016-17 Estimated Actuals
Technical Review Checks

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

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

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.

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July 1 Budget
2017-18 Budget
Technical Review Checks

Covina-Valley Unified

Los Angeles County

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IMPORT CHECKS

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

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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.