

BONITA UNIFIED SCHOOL DISTRICT

2017-2018 Adopted Budget Report

June 28, 2017



Board of Education

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**2017-2018 ADOPTED BUDGET AND
MULTIYEAR PROJECTIONS FOR 2018-19 AND 2019-2020
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2017-2018 ADOPTED BUDGET AND MULTIYEAR PROJECTIONS FOR 2018-19 AND 2019-2020

SUMMARY

AB 1200 requires the Board of Education, through a public hearing process, to adopt the District's annual budget. Budget guidelines and assumptions that were approved by the Board have been used in developing the 2017-2018 budget. In addition to adopting the budget for the next fiscal year, the District must present projections for the subsequent two years, 2018-2019 and 2019-2020, and certify that it will be able to meet its reserve requirement (3%) for both the budget and the two following years. After the State Budget is adopted by the legislature and signed by the Governor, the District will have 45 days to revise its 2017-2018 budget and revise its projections for the 2018-2019 and 2019-2020 fiscal years.

The purpose of the budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Bonita Unified School District. The District's budget is an expression in dollars of the educational program and aligns with the Local Control Accountability Plan (LCAP). It is the intent of the Board of Education to expend the resources of the District in a manner designed to maximize benefits directly related to the students in the classroom and to the total education program. The General Fund Unrestricted Budget includes revenues and expenditures for classroom instruction, counseling and health services, library services, curriculum development and assessment, human resource services, accounting, computer technology, maintenance of facilities and equipment, purchasing and other support services.

The budget summarizes the unrestricted and restricted revenues, expenditures and fund balances for the current fiscal year and projects revenues, expenditures and fund balances for the next two fiscal years. The revenue assumptions used for the budget year and two successive years of the multiyear projections are shown below. They reflect the guidance of the Los Angeles County Office of Education regarding Local Control Funding Formulas calculations, statutory categorical COLA's, and lottery revenue per ADA.

STAFFING TRENDS AND PROJECTIONS

Staffing at BUSD elementary, middle and high schools is driven by a combination of fixed and formula-driven allocations. The chart below describes the District's current staffing standards for all three school levels. It should be noted that these formula numbers can be augmented by special purpose dollars that the site designates to be converted to full-time equivalent employees. Non-school site staffing, including District office and department personnel, is not formula driven. The budgets for non-school departments are created based on need and are analyzed on a yearly basis. School staffing for certificated teachers, classified staff and administrators is based on student enrollment and the grade levels served.

Category	Elementary School (FTE)	Middle School (FTE)	High School (FTE)
Principal	1	1	1
Assistant Principal	0 - 1	1-2	2 - 3
Student Service Coordinator	0 - 0.4	2	1 - 4.16
Athletic Director	-	-	0.4
Library Services	0.875	0.875	0.5 - 1
Custodial	22.25 District Wide		
Secretary/Clerical	0.5 – 2.0	1.0 – 2.0	1.0 – 4.0
Staffing Ratios:			
K – 3	22 : 1		
4 – 5	34 : 1		
6 – 8		31 : 1	

9 - 12			31.5 : 1
# Classes per Student	1	6	6
# of Classes per Teacher	1	5	5

*Staffing at the High School level does not reflect the continuation high school

FULL-TIME EQUIVALENTS

The change in FTEs between the 2016-17 and 2017-18 Adopted Budget is outlined below.

	2016 – 2017	2017 -2018	Difference
Certificated	479.45	481.6	+2.15
Classified	362.06	370.56	+8.5
Management / Confidential	73.6	75.2	+1.60
Total	915.11	927.36	+12.25

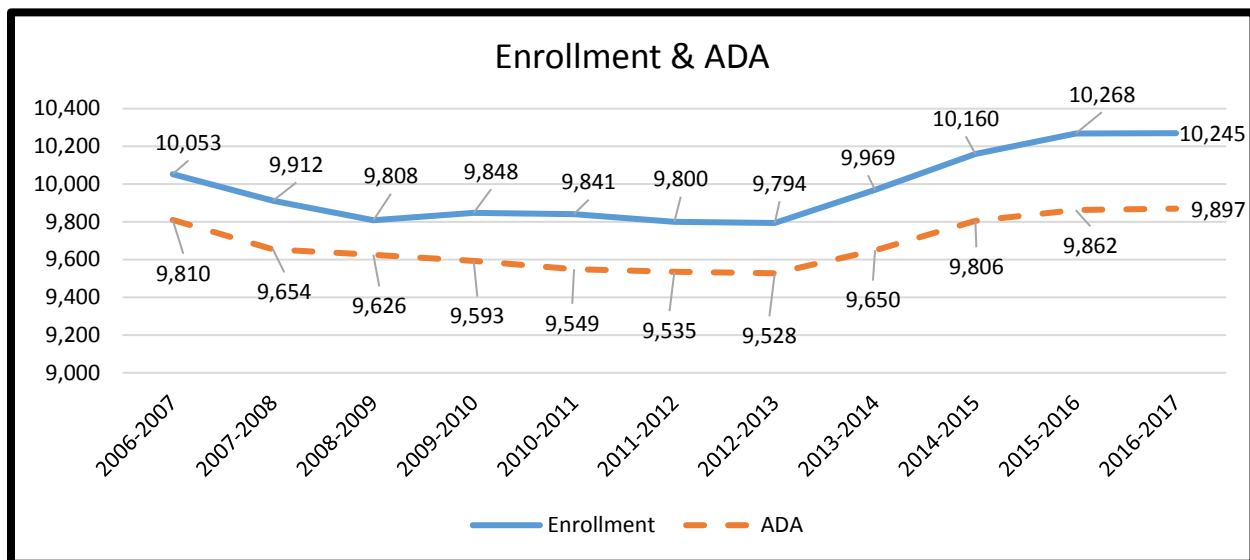
STATUS OF NEGOTIATIONS

Negotiations with both the Bonita Unified Teachers Association and California State Employees Association Chapter 21 for compensation items for the 2017-2018 fiscal year have been finalized but other non-compensation items are still being negotiated. The 2017-2018 settlement agreement for all parties includes a 2.5% salary increase, along with an additional \$1,000 being added to the health & welfare cap, bringing the total allocation to \$9,000, effective July 1, 2017.

ENROLLMENT & AVERAGE DAILY ATTENDANCE (ADA)

The District's CALPADS October 2016 enrollment count shows a decrease of 23 students from prior year. From 2006-2007 to 2016-2017, the District has experienced an increase in enrollment of 192 student and an increase of 86.90 in ADA. ADA levels are projected to remain steady for 2018-2019 and 2019-2020 respectively. The 2018-2019 and 2019-2020 ADA will be revised based on actual P-2 data for those years.

	CBEDS / CSIS/ CALPADS	Change	P-2 ADA	P-2 ADA Change	% of ADA to Enrollment
2006-2007	10,053		9,810.34		97.59%
2007-2008	9,912	-141	9,653.71	-156.63	97.39%
2008-2009	9,808	-104	9,625.63	-28.08	98.14%
2009-2010	9,848	+ 40	9,593.23	-32.40	97.41%
2010-2011	9,841	-7	9,548.64	-44.59	97.03%
2011-2012	9,800	-41	9,535.43	-13.21	97.30%
2012-2013	9,794	-6	9,527.50	-7.93	97.28%
2013-2014	9,969	+175	9,649.66	+122.16	97.80%
2014-2015	10,160	+191	9,806.06	+156.40	96.52%
2015-2016	10,268	+108	9,861.72	+55.66	96.04%
2016-2017	10,245	-23	9,897.24	+35.52	96.61%
TOTALS		+192		+86.90	



GENERAL FUND LONG-TERM COMMITMENTS

The long-term commitments of the General Fund must be borne in mind in any discussion of future revenues and expenditures. Repayment of the Measure C and Measure AB Bond interest and principal is not made from General Fund sources therefore it is not included in the Debt Repayment information.

General Fund debt repayment is summarized in the table below:

Category	2017-2018	2018-2019	2019-2020
Certificate of Participation (COPs) <i>Last Payment Date May 1, 2020</i>	\$847,606	\$846,337	\$846,035
California Renewable Energy Bonds (CREB) <i>Last Payment Date April 1, 2033</i>	\$482,101	\$1,051,212	\$1,043,003
Capital Leases	\$90,699	\$81,077	\$36,634

RETIREE BENEFITS

Employees who reach qualifying age and have performed 10 years of service for the District are entitled to an annual payment for 10 years or until Medicare/Social Security retirement age is reached, whichever comes first. The amount is prorated based upon the percentage of full time employment. Previously, the annual amount was \$2,000 for certificated employees and \$2,200 per year for classified employees. In 2007-2008, certificated employees were offered an additional \$4,000 per year and classified employees were offered an additional \$1,000 per year.

The information below describes the restructured retirement incentives offered to employees who committed to retirement by a certain date, on the condition that the reduced cost of new employees had to offset the additional retirement incentive:

In 2008-2009 and 2009-2010, certificated employees could choose one of two options: a) \$6,000 per year for no more than 10 years (\$4,000 per year greater than the traditional retirement incentive), b) a one-time cash payment of 20% of their annual contracted salary to be paid half in October 2009 and half in February 2010, plus the \$2,000 per year for a maximum of 10 years or to age 65. In 2008-2009, five employees chose to receive \$6,000 per year; fifteen chose to receive 20% of their annual salary for one year plus the \$2,000 per year. In 2009-2010, twelve employees chose to receive \$6,000 per year; six chose to receive a one-time payment of 20% of their annual salary plus the \$2,000 per year allocation.

In 2008-2009 and 2009-2010, classified employees were eligible for a one-time retirement incentive equal to 10% of their base salary payable in two semi-annual installments. Additionally, they will receive the normal \$2,200 per year for 10 years or until they are eligible to receive full Social Security benefits. Eleven employees signed up for this incentive in 2008-2009. In 2009-2010, thirteen employees opted for the incentive, of which four received only the 10% incentive because they had already reached full retirement age.

In 2011-2012, certificated and classified employees were offered a retirement incentive of up to 25% of their annual salary if certain numbers of staff opted to retire. Not enough classified staff decided to retire so they were not eligible to receive the incentive. Twenty-three certificated staff opted to retire which resulted in a retirement incentive obligation of \$434,935.

No retirement incentive was offered in 2012-2013.

In 2013-14, certificated employees were offered a retirement incentive of 20% of their annual salary if 1 to 19 employees retired, or 25% of their annual salary if 20 or more retirees took the incentive. Fifteen employees opted for the incentive. Certificated employees also receive the \$2,000 per year currently paid by the District per the BUTA contract article 15.10. Classified employees were offered a retirement incentive of 20% of their annual salary if 1 to 17 employees retired, or 25% of their annual salary if 18 or more retirees took the incentive. Ten employees opted for the incentive. Classified employees also receive the \$2,200 per year currently paid by the District per the CSEA contract article 10.20. All incentive payments were paid in two equal installments in October 2014 and March 2015.

In 2014-15, certificated employees were offered a retirement incentive of 20% of their annual salary if 1 to 19 employees retired, or 25% of their annual salary if 20 or more retirees took the incentive. Twenty employees opted for the incentive. Certificated employees also receive the \$2,000 per year currently paid by the District per the BUTA contract article 15.10. Classified employees were offered a retirement incentive of 20% of their annual salary if 1 to 17 employees retired, or 25% of their annual salary if 18 or more retirees took the incentive. Fifteen employees opted for the incentive. Classified employees also receive the \$2,200 per year currently paid by the District per the CSEA contract article 10.20.

No retirement incentive was offered in 2015-2016.

In 2016-17, certificated employees were offered a retirement incentive of 20% of their annual salary if 1 to 19 employees retired, or 25% of their annual salary if 20 or more retirees took the incentive. Twenty-five employees opted for the incentive. Certificated employees also receive the \$2,000 per year currently paid by the District per the BUTA contract article 15.10. Classified employees were offered a retirement incentive of 20% of their annual salary if 1 to 17 employees retired, or 25% of their annual salary if 18 or more retirees took the incentive. Twenty employees opted for the incentive. Classified employees also receive the \$2,200 per year currently paid by the District per the CSEA contract article 10.20. All incentive payments were paid in two equal installments in October 2016 and March 2017.

The estimated District obligation for 2017-2018 for all retirees is \$1,015,176. Currently, the District budgets these benefits on an annual basis and funds them on the pay-as-you-go method.

ASSUMPTIONS

The Adopted Budget report summarizes the unrestricted and restricted revenues, expenditures and fund balances for the current fiscal year and projects revenues, expenditures and fund balances for the next two fiscal years. The assumptions used for the multiyear projections are shown below. These assumptions reflect the guidance of Department of Finance, School Services of California and the Los Angeles County Office of Education.

Detailed Revenue Worksheet

For revenue detail, see the attached Revenue Detail spreadsheet.

Federal Revenue

A decrease in Federal categorical program revenues is projected in 2017-2018 but revenues are expected to stabilize in 2018-2019 and 2019-2020.

State Revenue

State categorical programs, with the exception of Special Education programs, no longer receives COLA.

Local Revenue

Local revenues will be budgeted based on their prior year levels with adjustments for any known changes. Donations and reimbursements from Associated Student Body, Booster Clubs and other outside agencies are budgeted when they occur and are not included in budget development.

Salaries

Salaries are projected based upon positions authorized by the Board of Education. Salary placement is in accordance with negotiated agreements with the bargaining units.

Annual step and column adjustments are budgeted for all staff that qualify. Vacant and growth positions are estimated at the median cost per applicable unit.

Uncertainties

Highlighted below are the factors that present the most uncertainty at this time.

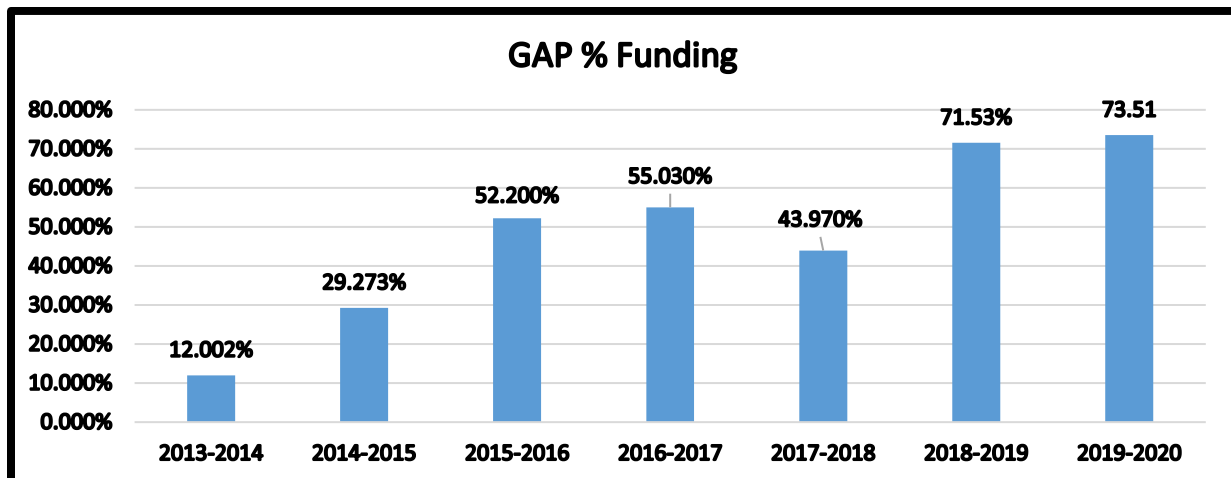
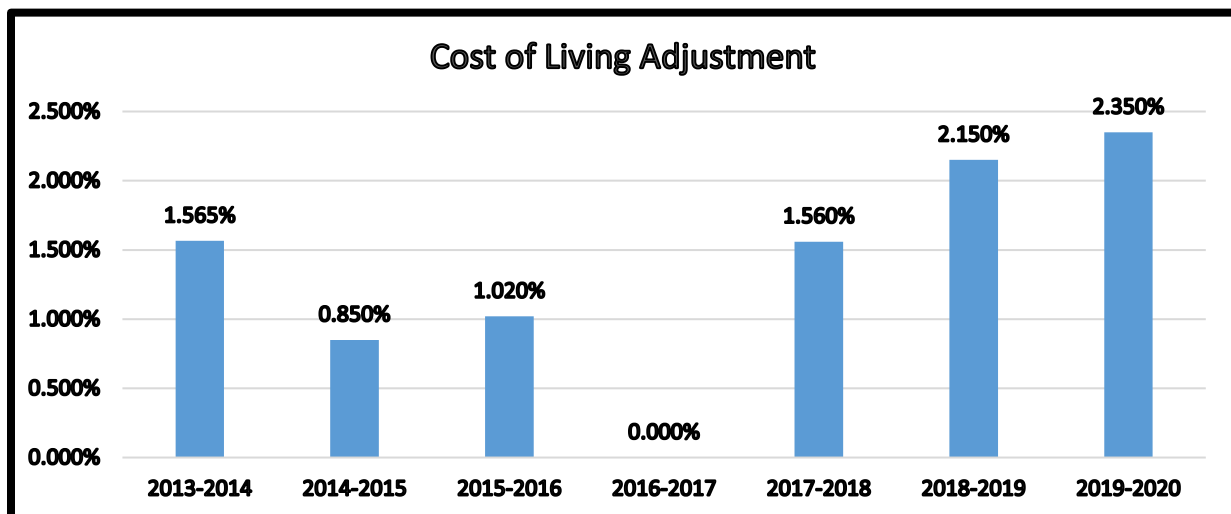
- No statutory requirement to fund the LCFF GAP percentage.
- Enrollment and ADA; although it appears that enrollment has stabilized, continued enrollment declines would have a negative impact on revenues.

	2016-2017	2017-2018	2018-2019	2019-2020
Average Daily Attendance	9,897	9,907	9,916	9,926
Total Enrollment	10,245	10,255	10,265	10,275
Unduplicated Pupil Count	3,819	3,836	3,819	3,819
GAP % Funding (*Dept of Finance)	55.03%	43.97%	71.53%*	73.51%*
State Categorical COLA for Special Education	0.0%	1.56%	2.15%	2.35%
Lottery Revenue per ADA – Unrestricted	\$144	\$144	\$144	\$144
Lottery Revenue per ADA - Restricted	\$45	\$45	\$45	\$45
CalPERS Minimum Employer Membership Fee Contribution	\$258,000	\$271,320	\$271,320	\$271,320
Early Retirement Incentives	\$242,193	\$1,029,027	\$139,344	\$108,744
Employer Payroll Rates:				
State Teacher Retirement System	12.58%	14.43%	16.28%	18.13%
Public Employees Retirement System	13.888%	15.531%	18.1%	20.8%
OASDI	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%	1.45%
Workers Compensation	3.06%	2.79%	2.79%	2.79%
SUI	0.05%	0.05%	0.05%	0.05%
ARP	3.75%	3.75%	3.75%	3.75%

SCHOOL SITE ALLOCATIONS

	Elementary School	Middle School	High School
Clerical Hourly	\$3,000	\$3,000	\$3,000
Fieldtrips per Enrollment	\$0	\$30	\$50
Athletic Trainer & Safety Equipment	\$0	\$8,000	\$31,000 (Comprehensive) \$3,000 (Continuation)
Music per Enrollment	\$0	\$10	\$10
Unrestricted Expenses per Enrollment	\$90	\$105	\$150 (Comprehensive) \$235 (Continuation)
Supplemental Expenses per Unduplicated Student Count	\$225	\$225	\$225

HISTORICAL COLA AND GAP PERCENTAGE FUNDING



LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP)

The Local Control and Accountability Plan must identify goals based on state priorities for all students, numerically significant subgroups, students with disabilities and eligible students (students receiving free and reduced lunch, English learners, and foster youth). The LCAP is intended to be a comprehensive plan that supports and improves outcomes for all students. Components of the plan include basic services to be provided to students, implementation of the California standards, parent involvement, student outcomes, pupil engagement, and school climate. The 2017-2018 budget is aligned to support the goals found in the Local Control and Accountability Plan.

LOCAL CONTROL FUNDING FORMULA

The Local Control Funding Formula (LCFF) consists of two calculations. One is done for the base grant entitlement where the grade span per-pupil grants are increased annually by a cost of living adjustment (COLA), another calculation is done for the Supplemental and Concentration grants. Supplemental and Concentration grant increases are calculated based on the percentage of total enrollment accounted for by English learners, free and reduced price meal (FRPM) program eligible students, and foster youth. The Bonita Unified School District does not qualify for the Concentration grant as the eligible student count does not exceed 55% of the District's enrollment. The following factors are used in the Bonita Unified School District LCFF calculations:

	2016-2017	2017-2018	2018-2019	2019-2020
Base Grant Rate (Based on ADA):				
K-3	\$7,083	\$7,193	\$7,248	\$7,418
4-6	\$7,189	\$7,301	\$7,458	\$7,633
7-8	\$7,403	\$7,518	\$7,680	\$7,860
9-12	\$8,578	\$8,712	\$8,899	\$9,108
Augmentation Grant Rate (Based on ADA):				
K-3 CSR (10.4% of Base Grant Rate)	\$736	\$748	\$754	\$771
9-12 (2.6% of Base Grant Rate)	\$223	\$227	\$231	\$237
Supplemental Grant:				
Enrollment	10,245	10,255	10,265	10,275
Unduplicated Pupil Count	3,819	3,836	3,819	3,819
3-Year Average % of Enrollment	37.59%	37.38%	37.24%	37.2%

Local Control Funding Formula Revenue Calculations for the Bonita Unified School District:

	2016-2017	2017-2018	2018-2019	2019-2020
Base Grant:				
K-3	\$22,110,112	\$22,464,454	\$22,970,507	\$23,534,272
4-6	15,412,066	15,658,236	16,010,536	16,402,172
7-8	11,147,585	11,333,611	11,589,120	11,872,294
9-12	<u>30,306,860</u>	<u>30,814,253</u>	<u>31,503,248</u>	<u>32,276,415</u>
Total Base Grant Revenue	<u>\$78,976,623</u>	<u>\$80,270,553</u>	<u>\$82,073,411</u>	<u>\$84,085,154</u>
Augmentation Grant:				
K-3	\$2,082,739	\$2,116,236	\$2,163,940	\$2,217,046
9-12	<u>768,013</u>	<u>780,825</u>	<u>798,361</u>	<u>817,904</u>
Total Augmentation Grant Revenue*	<u>\$2,850,751</u>	<u>\$2,897,061</u>	<u>\$2,962,300</u>	<u>\$3,034,950</u>
*(included in Base Grant)				
Supplemental Grant	\$5,766,873	\$6,001,027	\$6,112,828	\$6,255,935

Transportation & TIIG Funding	\$1,639,097	\$1,639,097	\$1,639,097	\$1,639,097
Total LCFF Entitlement Target	\$86,382,592	\$87,910,676	\$89,825,335	\$91,980,186
Hold Harmless Funding	\$78,788,948	\$83,119,379	\$85,300,831	\$88,615,154
Difference Between Target and Hold Harmless Funding	\$7,593,644	\$4,791,297	\$4,524,505	\$3,365,032
GAP Funding (Difference Between Target and Hold Harmless Funding X GAP Funding %)	\$4,178,783	\$2,106,733	\$3,236,378	\$2,473,635
Current Year LCFF Revenue (Hold Harmless Funding + GAP Funding)	\$82,967,730	\$85,226,113	\$88,537,209	\$91,088,789

**2017-2018 PROJECTED GENERAL FUND
REVENUES, EXPENDITURES AND ENDING FUND BALANCE**

	Unrestricted Fund 01	Restricted Fund 01
Revenues	\$76,906,408	\$24,046,352
Expenditures	<u>(80,868,669)</u>	<u>(23,794,129)</u>
Excess (Deficiency) of Revenue over Expenditures	(3,962,261)	252,223
Beginning Fund Balance, July 1, 2017	<u>17,189,849</u>	<u>608,902</u>
Ending Fund Balance, June 30, 2018	<u>\$13,227,588</u>	<u>\$861,125</u>
Components of Ending Fund Balance:		
Non-spendable:		
Revolving Cash	\$90,000	\$0
Stores	46,500	0
Restricted:	0	861,125
Assigned:		
Reserve for Technology	500,000	0
Unassigned:		
Reserve for Economic Uncertainties (3%)	3,139,884	0
Unassigned/Unappropriated	<u>9,451,204</u>	<u>0</u>
Ending Fund Balance, June 30, 2018	<u>\$13,227,588</u>	<u>\$861,125</u>

**2017-2018 PROJECTED OTHER FUNDS
REVENUES, EXPENDITURES AND ENDING FUND BALANCE**

	School Age Care Fund 12	Cafeteria Fund 13
Revenues	\$2,806,693	\$2,525,200
Expenditures	<u>(2,761,760)</u>	<u>(2,431,515)</u>
Excess (Deficiency) of Revenue over Expenditures	44,933	93,685
Beginning Fund Balance, July 1, 2017	<u>68,869</u>	<u>114,593</u>
Ending Fund Balance, June 30, 2018	<u>\$113,802</u>	<u>\$208,278</u>
Components of Ending Fund Balance:		
Assigned:	\$113,802	\$200,787
Restricted:	<u>0</u>	<u>7,491</u>
Ending Fund Balance, June 30, 2018	<u>\$113,802</u>	<u>\$208,278</u>

	Building Fund 21	Capital Facilities Fund 25
Revenues	\$100,000	\$305,000
Expenditures	<u>(17,998,101)</u>	<u>(300,000)</u>
Excess (Deficiency) of Revenue over Expenditures	(17,898,101)	5,000
Beginning Fund Balance, July 1, 2017	<u>18,099,753</u>	<u>1,922,115</u>
Ending Fund Balance, June 30, 2018	<u>\$201,652</u>	<u>\$1,927,115</u>
Components of Ending Fund Balance:		
Assigned:	\$200,532	\$1,927,115
Restricted:	<u>1,120</u>	<u>0</u>
Ending Fund Balance, June 30, 2018	<u>\$201,652</u>	<u>\$1,927,115</u>

	Special Reserve Fund 40	Capital Project Fund 49
Revenues	\$1,250	\$809,000
Expenditures	<u>(150,000)</u>	<u>(1,193,860)</u>
Excess (Deficiency) of Revenue over Expenditures	(148,750)	(384,860)
Beginning Fund Balance, July 1, 2017	<u>316,878</u>	<u>2,723,914</u>
Ending Fund Balance, June 30, 2018	<u>\$168,128</u>	<u>\$2,339,054</u>
Components of Ending Fund Balance:		
Assigned:	\$168,128	\$2,339,054
Restricted:	<u>0</u>	<u>0</u>
Ending Fund Balance, June 30, 2018	<u>\$168,128</u>	<u>\$2,339,054</u>

**MULTI-YEAR PROJECTIONS FOR 2018-2019 & 2019-2020 GENERAL FUND
REVENUES, EXPENDITURES AND ENDING FUND BALANCE**

	2018-2019		2019-2020	
	Unrestricted	Restricted	Unrestricted	Restricted
Revenues	\$80,184,628	\$24,269,612	\$82,464,780	\$24,771,664
Expenditures	<u>(83,023,551)</u>	<u>(23,965,598)</u>	<u>(84,425,467)</u>	<u>(24,520,017)</u>
Excess (Deficiency) of Revenue over Expenditures	(2,838,923)	304,014	(1,960,687)	251,647
Beginning Fund Balance	<u>13,227,587</u>	<u>861,126</u>	<u>10,388,664</u>	<u>1,165,140</u>
Ending Fund Balance	<u>\$10,388,664</u>	<u>\$1,165,140</u>	<u>\$8,427,977</u>	<u>\$1,416,787</u>
Components of Ending Fund Balance:				
Non-spendable:				
Revolving Cash	\$90,000	\$0	\$90,000	\$0
Stores	46,500	0	46,500	0
Restricted:	0	0	0	0
Assigned:				
Reserve for Technology	500,000	1,165,140	500,000	1,416,787
Unassigned:				
Reserve for Economic Uncertainties (3%)	3,209,674	0	3,268,364	0
Unassigned/Unappropriated	<u>6,542,490</u>	<u>0</u>	<u>4,523,113</u>	<u>0</u>
Ending Fund Balance	<u>\$10,388,664</u>	<u>\$1,165,140</u>	<u>\$8,427,977</u>	<u>\$1,416,787</u>

The assumptions used for the multi-year projections present one possible scenario. Other financial scenarios would result from the use of different assumptions. The projections for the budget year and the two following years will continue to be revisited throughout next year. Staff will update these projections and present them to the Board at First and Second Interim reporting periods.

Analysis of Ending Fund Balance

Effective with the adoption of the 2016-2017 budget, Senate Bill (SB) 858 (Chapter 32/2014) requires school districts to report on assigned and unassigned ending fund balances.

	2017-2018	2018-2019	2019-2020
Assigned Ending Fund Balance	\$500,000	\$500,000	\$500,000
Unassigned Ending Fund Balance	\$9,451,203	\$6,542,490	\$4,523,113
Minimum Reserve Level (3%)	\$3,139,884	\$3,209,674	\$3,268,364
Reserves Above the Minimum 3% Reserve Level	\$10,087,703	\$7,178,990	\$5,159,613

Reserves above the minimum required amount will be used for textbook adoption, technology purchases, school site carryovers, facilities repairs and funding of post-employment benefits.

2017-2018 BUDGET GUIDELINES

1. The 2017-2018 District budget shall support the attainment of the goals related to the Mission Statement and the Eight Areas of Focus adopted by the Board of Education.
2. The 2017-2018 District budget shall support the Local Control Accountability Plan (LCAP).
3. Funds for step and column increases may be included in the budget prioritization process to provide fair and equitable compensation for employees as defined in the collective bargaining agreements.
4. Salary schedule adjustments may not initially be budgeted.
5. Staffing ratios may be utilized to provide services to students at all grade levels.
6. Beginning fund balances will be based on the estimated ending fund balances for the 2016-2017 fiscal year.
7. As required by the Education Code, the Reserve for Economic Uncertainties (REU) will be maintained at the minimum reserve level of 3% of General Fund expenditures and other financing uses. Under no circumstances will the REU be allowed to drop below the 3% required reserve level. If possible, the REU will be increased above the minimum 3% requirement.
8. Portions of the ending balance will be classified as non-spendable, assigned, committed, unassigned or restricted as defined in Board Policy 3461 – Fund Balance Policy.
9. The Routine Restricted Maintenance account will be budgeted at a minimum level of at least 3%.
10. Budget assumptions will be delineated for key budget variables.
11. A Budget Calendar will be used as a planning guide for budget development.
12. General Fund Categorical programs, when funded separately, with the exception of the Special Education Program, will be self-supporting.
13. Special Education Program contribution costs to the General Fund may be maintained at the level of prior-year support. Any increases to contribution costs must be approved as part of the budget development process.
14. The Cafeteria and School Age Care programs shall not encroach on the General Fund.
15. State and Federal programs will be charged the allowed direct and indirect support costs using the District rate unless otherwise directed by the program guidelines.
16. Separate records will be maintained for instructional materials purchased with restricted Lottery funding.
17. Sites may carryover any remaining balances from their original Unrestricted General Fund discretionary allocations. Deficits, which occur due to unforeseen circumstances, will be carried forward to next fiscal year.

18. Restricted General Fund ending balances will be carried forward to the next fiscal year in accordance with the terms and conditions of the grantor.
19. The District will not forward fund categorical programs without authorization from the Board of Education.
20. The value of existing facilities and equipment will be preserved through a maintenance program including capital improvements and preventive maintenance.
21. When a new program is recommended for implementation, the specific funding source, the major competing demand for funding and the allocation or reallocation of resources if required, will be identified.
22. As a general practice, one-time funding resources will not be used for on-going expenditures; on-going expenditures will be funded through on-going revenue sources.
23. All District funds, such as Cafeteria, School Age Care, Building and Capital Facilities, will be included in the adopted budget.
24. Mandates imposed by legal requirements will be met within the constraints of the overall budget.
25. Requirements originating from District policies and administrative regulations will be addressed within the constraints of the overall budget.
26. The adopted budget document shall include a projection of revenues, expenditures and fund balances for the next two budget years beyond 2017-2018.
27. The format of the adopted budget document will allow for the ready comparison of revenues, expenditures and fund balances to those of prior years.
28. A budget transfer report will be presented to the Board of Education at least monthly.
29. District long-term debt obligations will be reviewed annually.
30. The First and Second Interim Reports will include a projection of revenues, expenditures and fund balances for the next two budget years beyond 2017-2018.

BONITA UNIFIED SCHOOL DISTRICT COMBINED GENERAL FUND REVENUES & EXPENDITURES

	2016-17 Estimated Actuals	% of Expenditures	2017-2018 Adopted Budget	% of Expenditures	2018-2019 Projection	% of Expenditures	2019-2020 Projection	% of Expenditures
GENERAL FUND REVENUES:								
Local Control Funding Formula Revenue	\$ 84,054,938		\$ 85,022,560		\$ 88,333,656		\$ 90,885,236	
Federal Revenues	3,377,059		2,968,115		2,950,115		2,950,115	
Other State Revenues	5,922,722		3,465,111		3,479,756		3,494,066	
Other Local Income	10,364,695		9,496,974		9,690,713		9,907,027	
Contributions to Restricted Programs	0		0		0		0	
Interfund Transfers In	0		0		0		0	
Other Sources	0		0		0		0	
TOTAL REVENUES	103,719,414		100,952,760		104,454,240		107,236,444	
EXPENDITURES:								
Certificated Salaries	48,812,146	41.8%	50,211,578	48.0%	50,885,098	47.6%	51,497,262	47.3%
Classified Salaries	15,572,112	13.3%	15,647,460	15.0%	15,819,918	14.8%	15,935,274	14.6%
Employee Benefits	18,565,160	15.9%	20,701,482	19.8%	21,774,845	20.4%	23,269,850	21.4%
Books and Supplies	7,054,506	6.0%	4,091,207	3.9%	4,198,397	3.9%	4,304,196	4.0%
Services and Operating Costs	11,334,800	9.7%	10,350,568	9.9%	10,622,101	9.9%	11,070,113	10.2%
Capital Outlay	13,576,769	11.6%	1,171,000	1.1%	1,171,000	1.1%	1,171,000	1.1%
Other Outgo: Debt Service	2,012,676	1.7%	2,739,028	2.6%	2,767,314	2.6%	1,947,314	1.8%
Total Other Outgo: Transfers of Indirect Costs	(191,735)	-0.2%	(249,525)	-0.2%	(249,525)	-0.2%	(249,527)	-0.2%
Interfund Transfers Out	150,000		-		-		-	
TOTAL EXPENDITURES	116,886,434	99.9%	104,662,798	100.0%	106,989,148	100.0%	108,945,483	100.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,167,020)		(3,710,038)		(2,534,908)		(1,709,038)	
BEGINNING FUND BALANCE	30,965,772		17,798,752		14,088,714		11,553,806	
ENDING FUND BALANCE	\$ 17,798,752		\$ 14,088,714		\$ 11,553,806		\$ 9,844,768	
COMPONENTS OF ENDING BALANCE:								
Non-Spendable:								
Revolving Cash	\$ 90,000		\$ 90,000		\$ 90,000		\$ 90,000	
Stores	46,500		46,500		46,500		46,500	
Total Non-Spendable	136,500	0.1%	136,500	0.1%	136,500	0.1%	136,500	0.1%
Restricted	608,902	0.5%	861,125	0.8%	1,165,140	1.1%	1,416,788	1.4%
Committed	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Assigned:								
Reserve for Text Book Adoptions	819,311	0.7%	-	0.0%	-	0.0%	-	0.0%
Reserve for School Sites Carryover	869,000	0.7%	-	0.0%	-	0.0%	-	0.0%
STRS, PERS and H&W increases through 2021	3,140,432	2.7%	0	0.0%	0	0.0%	0	0.0%
Reserve for Technology	500,000	0.4%	500,000	0.5%	500,000	0.5%	500,000	0.5%
Reserve for District Facilities	400,000	0.3%	-	0.0%	-	0.0%	-	0.0%
Reserve for SELPA Revenue Adjustment	500,000		-		-		-	
Unassigned/Unappropriated:								
Reserve for Economic Uncertainties	3,502,093	3.0%	3,139,884	3.0%	3,209,675	3.1%	3,268,364	3.1%
Unassigned/Unappropriated Amounts	7,322,515	6.3%	9,451,205	9.0%	6,542,490	6.1%	4,523,116	4.2%
TOTAL ENDING BALANCE	\$ 17,798,752	15.2%	\$ 14,088,714	13.5%	\$ 11,553,806	10.8%	\$ 9,844,768	9.0%

BONITA UNIFIED SCHOOL DISTRICT UNRESTRICTED GENERAL FUND REVENUES & EXPENDITURES

	2016-17 Estimated Actuals	% of Expenditures	2017-2018 Adopted Budget	% of Expenditures	2018-2019 Projection	% of Expenditures	2019-2020 Projection	% of Expenditures
GENERAL FUND REVENUES:								
Local Control Funding Formula Revenue	\$ 84,054,938		\$ 85,022,560		\$ 88,333,656		\$ 90,885,236	
Federal Revenues	15,006		18,000		0		0	
Other State Revenues	3,974,445		1,782,695		1,784,855		1,785,226	
Other Local Income	1,730,951		465,858		465,858		465,858	
Interfund Transfers In	0		0		0		0	
Other Sources	0		0		0		0	
Contributions to Restricted Programs	(9,450,602)		(10,382,705)		(10,399,741)		(10,671,540)	
TOTAL REVENUES	80,324,739		76,906,408		80,184,628		82,464,779	
EXPENDITURES:								
Certificated Salaries	40,432,609	50.0%	41,551,523	51.4%	42,193,139	50.8%	42,708,705	50.6%
Classified Salaries	11,773,304	14.6%	11,910,617	14.7%	12,021,973	14.5%	12,094,521	14.3%
Employee Benefits	14,917,674	18.4%	16,566,426	20.5%	17,502,069	21.1%	18,700,983	22.2%
Books and Supplies	5,030,926	6.2%	3,650,073	4.5%	3,745,705	4.5%	3,840,097	4.5%
Services and Operating Costs	6,879,569	8.5%	6,027,178	7.5%	6,351,270	7.6%	6,691,766	7.9%
Capital Outlay	1,909,785	2.4%	1,171,000	1.4%	1,171,000	1.4%	1,171,000	1.4%
Other Outgo: Debt Service	1,220,368	1.5%	1,826,068	2.3%	1,854,354	2.2%	1,034,354	1.2%
Total Other Outgo: Transfers of Indirect Costs	(1,445,291)	-1.8%	(1,834,216)	-2.3%	(1,815,959)	-2.2%	(1,815,959)	-2.2%
Interfund Transfers Out	150,000		-		-		-	
TOTAL EXPENDITURES	80,868,944	99.8%	80,868,669	100.0%	83,023,551	100.0%	84,425,466	100.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(544,205)		(3,962,261)		(2,838,922)		(1,960,687)	
BEGINNING FUND BALANCE	17,734,055		17,189,849		13,227,588		10,388,666	
ENDING FUND BALANCE	\$ 17,189,849		\$ 13,227,588		\$ 10,388,666		\$ 8,427,979	
COMPONENTS OF ENDING BALANCE:								
Non-Spendable:								
Revolving Cash	\$ 90,000		\$ 90,000		\$ 90,000		\$ 90,000	
Stores	46,500		46,500		46,500		46,500	
Total Non-Spendable	136,500	0.1%	136,500	0.1%	136,500	0.1%	136,500	0.1%
Restricted	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Committed	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Assigned:								
Reserve for Text Book Adoptions	819,311	0.7%	0		0		0	
STRS, PERS and H&W increases through 2021	3,140,432	2.7%	0	0.0%	0	0.0%	0	0.0%
Reserve for Technology	500,000	0.4%	500,000	0.5%	500,000	0.5%	500,000	0.5%
Reserve for Maint & Operations Carryover	400,000	0.3%	0		0		0	0.0%
Reserve for School Site Carryovers	869,000	0.7%	0	0.0%	0	0.0%	0	0.0%
Reserve for SELPA Revenue Adjustment	500,000		0		0		0	
Unassigned/Unappropriated:								
Reserve for Economic Uncertainties	3,502,093	3.0%	3,139,884	3.0%	3,209,674	3.0%	3,268,364	3.0%
Unassigned/Unappropriated Amounts	7,322,513.43	6.3%	9,451,204.16	9.0%	6,542,491.48	6.1%	4,523,114.80	4.2%
TOTAL ENDING BALANCE	\$ 17,189,849	14.7%	\$ 13,227,588	12.6%	\$ 10,388,666	9.7%	\$ 8,427,979	7.7%

BONITA UNIFIED SCHOOL DISTRICT RESTRICTED GENERAL FUND REVENUES & EXPENDITURES

	2016-17 Estimated Actuals	% of Expenditures	2017-2018 Adopted Budget	% of Expenditures	2018-2019 Projection	% of Expenditures	2019-2020 Projection	% of Expenditures
GENERAL FUND REVENUES:								
Federal Revenues	\$ 3,362,053		\$ 2,950,115		\$ 2,950,115		\$ 2,950,115	
Other State Revenues	1,948,277		1,682,416		1,694,901		1,708,840	
Other Local Income	8,633,744		9,031,116		9,224,855		9,441,169	
Contributions from Unrestricted Programs	9,450,602		10,382,705		10,399,741		10,671,540	
Interfund Transfers In								
Other Sources	0							
TOTAL REVENUES	23,394,675		24,046,352		24,269,612		24,771,665	
EXPENDITURES:								
Certificated Salaries	8,379,537	23.3%	8,660,055	36.4%	8,691,959	36.3%	8,788,557	35.8%
Classified Salaries	3,798,808	10.5%	3,736,843	15.7%	3,797,945	15.8%	3,840,753	15.7%
Employee Benefits	3,647,486	10.1%	4,135,055	17.4%	4,272,776	17.8%	4,568,867	18.6%
Books and Supplies	2,023,580	5.6%	441,134	1.9%	452,692	1.9%	464,100	1.9%
Services and Operating Costs	4,455,231	12.4%	4,323,390	18.2%	4,270,831	17.8%	4,378,348	17.9%
Capital Outlay	11,666,984	32.4%	-	0.0%	-	0.0%	-	0.0%
Other Outgo: Debt Service	792,308	2.2%	912,960	3.8%	912,960	3.8%	912,960	3.7%
Total Other Outgo: Transfers of Indirect Costs	1,253,556	3.5%	1,584,691	6.7%	1,566,434	6.5%	1,566,432	6.4%
Interfund Transfers Out	-							
TOTAL EXPENDITURES	36,017,491	100.0%	23,794,129	100.0%	23,965,597	100.0%	24,520,017	100.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,622,816)		252,223		304,014		251,648	
BEGINNING FUND BALANCE	13,231,718		608,902		861,125		1,165,140	
ENDING FUND BALANCE	\$ 608,902		\$ 861,125		\$ 1,165,140		\$ 1,416,788	
COMPONENTS OF ENDING BALANCE:								
Restricted Programs	608,902	0.5%	\$ 861,125		\$ 1,165,140		\$ 1,416,788	
TOTAL ENDING BALANCE	\$ 608,902	0.5%	\$ 861,125		\$ 1,165,140		\$ 1,416,788	

2017-2018 Adopted Budget Revenue Matrix							
	DESCRIPTION	RESOURCE	OBJECT	2016-2017 Estimated Actuals	2017-18 Adopted Budget	2018-2019 Projection	2019-2020 Projection
COLA				0.000%	1.560%	2.150%	2.350%
GAP %				55.030%	43.970%	39.030%	41.510%
UNRESTRICTED GENERAL FUND							
LOCAL CONTROL FUNDING FORMULA REVENUE SOURCES:							
	State Apportionment	00000	8011	52,737,479	54,943,577	58,254,673	60,806,253
	Educational Protection Account (EPA)	14000	8012	13,294,308	13,294,308	13,294,308	13,294,308
	State Apportionment - Prior Yr. Adj.	00000	8019	1,044,451	-	-	-
	Homeowner's Exemptions	00000	8021	65,955	65,955	65,955	65,955
	Other Subventions/In-Lieu Taxes	00000	8029	54,249	54,249	54,249	54,249
	Secured Roll Taxes	00000	8041	10,846,113	10,846,113	10,846,113	10,846,113
	Unsecured Roll Taxes	00000	8042	353,880	353,880	353,880	353,880
	Prior Years' Taxes	00000	8043	178,216	-	-	-
	Supplemental Taxes	00000	8044	414,042	414,491	414,491	414,491
	E.R.A.F. Taxes	00000	8045	4,427,748	4,427,748	4,427,748	4,427,748
	S.E.R.A.F. Taxes	00000	8046	-	-	-	-
	Redevelopment Prop Tax Trust Fund Resid	00000	8047	443,471	443,471	443,471	443,471
	Penalties and Interest	00000	8048	16,258	-	-	-
	Tax Increase from RDA Trust Fund	00000	8082	-	-	-	-
	Community Redevelopment Funds	00000	8084	178,768	178,768	178,768	178,768
	TOTAL LCFF REVENUE SOURCES			84,054,938	85,022,560	88,333,656	90,885,236
FEDERAL REVENUE:							
	Forest Reserve/ Flood Control/ Other	00000	8260/8270	-	18,000	-	-
	Other Federal/ Medi-Cal Admin. Activities (MA	00005	8290	15,006	-	-	-
	TOTAL FEDERAL REVENUE			15,006	18,000	-	-
OTHER STATE REVENUE:							
	Special Ed. Mandate Settlement	00000	8590	-	-	-	-
	Mandated Costs Reimbursements	00000	8550	2,487,492	369,943	372,103	372,474
	Unrestricted Lottery	11000	8560	1,464,935	1,412,752	1,412,752	1,412,752
	Unrestricted Assessment Reimbursements	00000	8590	22,018	-	-	-
	TOTAL OTHER STATE REVENUE			3,974,445	1,782,695	1,784,855	1,785,226
LOCAL REVENUE:							
	Sale of Equipment	00000	863X	-	-	-	-
	Rents and Leases	00000/00923	8650	185,000	125,000	125,000	125,000
	Interest - County Investment	00000	8660	70,000	70,000	70,000	70,000
	Interest - TRANS	00000	8660	-	-	-	-
	Other Local Income	00000	8625	235,385	-	-	-
	Home to School Transportation Fees	00000	8675	95,000	95,000	95,000	95,000
	Miscellaneous	00000/07230	8699	-	-	-	-
	Communicatively Handicapped (CH) Transpor	00000/07240	8677	-	-	-	-
	Communicatively Handicapped (CH) Transpor	00000/07240	8699	100,250	107,531	107,531	107,531
	CEC	00023	8699	-	-	-	-
		09010,					
		09020,					
		09030,					
	Other Local Income - Donations/Other	09040	8699	980,316	-	-	-
	Interagency	09020	8677	65,000	68,327	68,327	68,327
	Other Local Income - BTSA	07392/00923/	8677/8699	-	-	-	-
	TOTAL LOCAL REVENUE			1,730,951	465,858	465,858	465,858
OTHER FINANCING SOURCES:							
	Interfund Transfers In	00000	891x	-	-	-	-
	Other Sources - Capital Leases	00000	8972	-	-	-	-
	Contributions to Restricted Programs	0xxxx	8980	(9,450,602)	(10,382,705)	(10,399,741)	(10,671,540)
	TOTAL OTHER FINANCING SOURCES			(9,450,602)	(10,382,705)	(10,399,741)	(10,671,540)
	TOTAL UNRESTRICTED GENERAL FUND REVENUE			80,324,738	76,906,408	80,184,628	82,464,779
				89,775,340	87,289,113		

	DESCRIPTION	RESOURCE	OBJECT	2016-2017 Estimated Actuals	2017-18 Adopted Budget	2018-2019 Projection	2019-2020 Projection
RESTRICTED GENERAL FUND							
<u>FEDERAL REVENUE:</u>							
	IDEA Local Assistance Part B	33100	8181	1,526,227	1,526,227	1,526,227	1,526,227
	IDEA Federal Preschool Grant, Part B	33150	8182	36,855	36,855	36,855	36,855
	IDEA Preschool, Local Entitlement	33200	8182	113,020	113,020	113,020	113,020
	Special Ed - Mental Health	33270	8182	211,133	204,228	204,228	204,228
	IDEA Preschool, Staff Development	33450	8182	375	375	375	375
	IDEA: SIP-SPED	33860	8182	54,468	-	-	-
	NCLB - Title I, Part A- Basic Grants	30100	8290	916,054	615,831	615,831	615,831
	Workability II - We Can Work (WCW)	34100	8290	65,630	65,630	65,630	65,630
	Carl Perkins (Vocational Education)	35500	8290	47,708	47,708	47,708	47,708
	Title II, Part A. Teacher Quality	40350	8290	217,056	179,893	179,893	179,893
	Title II, Part A. Admin. Training	40360	8290	-	-	-	-
	T3ImmigEd-OthFed	42010	8290	15,674	11,792	11,792	11,792
	Title III, Limited English Proficiency	42030	8290	66,533	57,236	57,236	57,236
	Child Nutrition Assistance Equipment Grant	53140	8290	-	-	-	-
	Workforce Investment Act	56100	8290	-	-	-	-
	Medi-Cal Billing Option	56400	8290	91,320	91,320	91,320	91,320
	TOTAL FEDERAL REVENUE			3,362,053	2,950,115	2,950,115	2,950,115
<u>STATE REVENUE:</u>							
	Restricted Lottery	63000	8560	481,925	441,485	441,485	441,485
	School Breakfast Program SBP	53800	8520	-	-	-	-
	Special Education Apportionment	65000	8311	-	-	-	-
	Calif Clean Energy Jobs Act	62300	8590	556,327	528,838	528,838	528,838
	Educators Effectiveness Grant	62640	8590	-	-	-	-
	SPED - Local Assistance Grant	65010	8590	-	-	-	-
	Special Ed - Mental Health	65120	8590	594,143	580,690	593,175	607,114
	Special Ed - State Preschool Grants	65130	8590	-	-	-	-
	Workability	65200	8590	141,626	131,403	131,403	131,403
	IDEA- Personnel Development	65350	8590	-	-	-	-
	College Readiness Block Grant	73380	8590	174,256	-	-	-
	Common Core	74050	8590	-	-	-	-
	TOTAL STATE REVENUE			1,948,277	1,682,416	1,694,901	1,708,840
<u>LOCAL REVENUE:</u>							
	Excess Costs Reimbursements - Billing to Other Districts	65000	8677	-	-	-	-
	SPED-Other Fees	65000	8689	20,000	20,000	20,000	20,000
	SPED - Severe	65000	8699	-	-	-	-
	SELPA Reimbursement - Staff	65000	8699	-	-	-	-
	Special Ed. Transfers of Apportionment from	65000	8791/8792	8,612,363	9,011,116	9,204,855	9,421,169
	Special Ed. ~ Gross Up	65000	8792	-	-	-	-
	K-12 Education Technology - Microsoft	90105	8699	1,381	-	-	-
	Tri-City Mental Health Wellness	90114	8699	-	-	-	-
	Program Specialist - SELPA	90200	8699	-	-	-	-
	SELPA 8% REGIONALIZED SERVICES	90201	50513	-	-	-	-
	Other Local	90999	8699	-	-	-	-
	Tri-City Mental Health Wellness - Carryover	90114	8699	-	-	-	-
	TOTAL LOCAL REVENUE			8,633,744	9,031,116	9,224,855	9,441,169
<u>OTHER FINANCING SOURCES:</u>							
	Interfund Transfers In	00000	891x	-	-	-	-
	Other Sources	90920	8979	-	-	-	-
	Contributions to Restricted Programs			9,450,602	10,382,705	10,399,741	10,671,540
	TOTAL OTHER FINANCING SOURCES			9,450,602	10,382,705	10,399,741	10,671,540
	TOTAL RESTRICTED GENERAL FUND REVENUE			23,394,676	24,046,352	24,269,612	24,771,665
	TOTAL GENERAL FUND REVENUE			103,719,414	100,952,760	104,454,240	107,236,444

2017-2018 Staffing Allocations

	17-18	Description 17-18
Title	FTE	Location
Management - BUMT		
Administrative Assistant I	3.00	D/O
Assistant Principal	9.00	Roynon - 1.0; BHS - 3.0; SDHS - 2.0; Lone Hill - 1.0; Ramona - 2.0
Assistant Superintendent Business Services	1.00	D/O
Assistant Supt Education Services	1.00	D/O
Assistant Supt Human Resources	1.00	D/O
Board Certified Behavior Analyst	1.00	D/O
Budget Accounting Manager	1.00	D/O
Chief Technology Officer	1.00	D/O
Computer System Technician	2.00	D/O
Computer Technician Lead	1.00	D/O
Coordinator Categorical Programs	0.50	D/O
Coordinator School Age Care	0.50	D/O
Coordinator Special Ed	2.00	D/O
Database Administrator	1.00	D/O
Dean of Students	2.00	Chap/Vista; SDHS
Director Educational Technology	1.00	D/O
Director of Food Services	1.00	Food Services
Director of Maintenance and Operations	1.00	Maintenance
Director of Purchasing	1.00	D/O
Director of Transportation	1.00	Transportation
Financial Systems Manager	1.00	Business Services/Accounting
Information Technology Support Manager	1.00	D/O
Lead Nurse	1.00	D/O
Maint/Opr Supv III	2.00	Maintenance
Network & Systems Manager	1.00	D/O
Personnel Technician II Benefits	1.00	D/O
Personnel Technician II Classified	1.00	D/O
Personnel Technician II Credentials	1.00	D/O
Principal	13.00	1.0 Allen; 1.0 Ekstrand; 1.0 Gladstone; 1.0 LVH; 1.0 Grace Miller; 1.0 Roynon; 1.0 Shull; 1.0 Oak Mesa; 1.0 Ramona; 1.0 Lone Hill; 1.0 BHS; 1.0 SDHS; 1.0 Chap/Vista
Program Specialist - Special Education	3.00	SELPA
Psychologist	11.20	Special Education
Sr Director Curriculum & Instruction	1.00	D/O
Sr Director Fiscal Services	1.00	D/O
Sr Director Student Support	1.00	D/O
Sr Director Specialized Educational Programs	1.00	D/O
Sr Executive Assistant	1.00	D/O
Superintendent	1.00	D/O
Theater Manager	1.00	BCA
BUMT TOTALS	75.20	

2017-2018 Staffing Allocations

	17-18	Description 17-18
Title	FTE	Location
CERTIFICATED - BUTA		
Media Specialist	1.00	.60 BHS; .40 SDHS
School Nurse	3.60	Districtwide
Student Services Coordinator	15.25	Roynon - .40; Lone Hill -2.0; Ramona - 3.0; BHS - 4.50; SDHS -3.0; Chap .50; Vista .50; Ekstrand - .35; SPED - 1.0
Mental Health Counselors	2.00	Mental Health
Foster, Homeless Mental Health Liason TOSA	1.00	Districtwide
Foster, Homeless Mental Health Liason SSC	1.00	Districtwide
Teacher - Coach of Ed Tech	1.00	Ed Services
Teacher - Districtwide	1.00	Districtwide
Teacher - Intervention	10.60	Allen - 1.2; Ekstrand - 1.0; Gladstone - 1.0; Grace Miller-1.0; Roynon -2.4; Shull .80; BHS - .40; La Verne Heights .50; Oak Mesa .50; Ramona .80; SDHS - .40; Chap .60
Teacher - Math Coach	1.20	Ramona, BHS, SDHS, Lone Hill
Teacher - Music	2.65	Elem 2.0 HS - .65
Teacher - P.E.	3.45	Elementary Sites
Teacher - 1/6th Assignment CTE	0.20	BHS
Teacher - CTE	0.80	BHS
Teacher - CTE Work Exp	0.20	Ed Services
Teacher - Site paid	0.20	Lone Hill - .2
Teacher - 1/6th Assignment (SPED - FAST/ASD)	1.20	1.2 - SPED FAST/ASD
Teacher - SPED Adult Transition	1.00	SPED Adult Transition
Teacher - SPED APE	2.00	SPED - Adaptive P.E.
Teacher - SPED ASD	1.00	SPED Autistic - Level I
Teacher - SPED SDC ASDI	4.00	SPED - Autistic Spectrum Disorder Intermediate - Level II
Teacher - SPED FAST	5.00	SPED - Moderate/Severe
Teacher - SPED Instructional Coach	0.60	SPED
Teacher - SPED Preschool ASD	2.00	SPED - Preschool Autistic
Teacher - SPED Preschool SDC	1.00	SPED - Preschool SDC
Teacher - SPED SAI	24.00	SPED - Specialized Academic Instruction
Teacher - SPED SDC	12.20	SPED SDC
Teacher - SPED SLP	12.60	
Teacher - 1/6th Assignment (Title I)	0.20	Lone Hill
Teacher - Title I	0.20	Lone Hill
Teacher - K-1 Combo (TEMP)	0.20	Shull
Teacher - Spring Transitional Kdgn	3.00	2.0 Eks; 1.0 GM
Teacher - Transitional Kdgn	5.00	2.0 Allen; 2.0 Eks; 1.0 GM
Teacher - WASC Chair	0.20	BHS

2017-2018 Staffing Allocations

	17-18	Description 17-18
Title	FTE	Location
Teacher - 1/6th Assignment	2.00	Lone Hill - .80; SDHS-1.20
Teacher - Regular	18.00	Allen
Teacher - Regular	19.00	Ekstrand
Teacher - Regular	19.00	Gladstone
Teacher - Regular	19.00	La Verne Heights
Teacher - Regular	17.00	Grace Miller
Teacher - Regular	29.00	Roynon
Teacher - Title II	0.00	Roynon FED
Teacher - Regular	23.00	Oak Mesa
Teacher - Regular	24.00	Shull
Teacher - BUTA Representatives	0.40	.20 Shull, .20 Gladstone
ASB Advisor	0.80	.20 LH ; .20 Ram; .20 BHS (converted to hourly); .20 SDHS
Athletic Director	0.80	.40 BHS; .40 SDHS
Teacher - Regular	28.40	Lone Hill; .20 - ELD; .20 Zero Period
Teacher - Regular	44.60	Ramona; .20 - ELD; .20 Zero Period
Teacher - Regular	64.00	BHS; .20 - ELD;
Teacher - Regular	42.00	SDHS .20 - ELD, .20 - SDCP
Teacher - Continuation	7.60	Chapparral
Teacher - Oppty Program - Suppl	2.20	Vista
BUTA TOTALS	481.35	
CLASSIFIED - CSEA		
Accounting Technician	2.00	Accounting; Ed Svcs
Bilingual Class Instructional Aide	2.63	BHS - .375; Ram - .375; Allen - .15; Ekst - .375; Glad - .225; LVH - .15; GM - .30; Roy - .375; Shull - .225; Oak Mesa - .075
Board Members	5.00	D/O
Bus Driver I	12.48	Transportation
Bus Driver II	0.78	Transportation
Buyer I	1.00	Purchasing Dept.
Buyer II	1.00	Purchasing Dept.
Cafeteria Cook/Baker	1.00	Food Services
Cafeteria Worker I	11.00	Food Services
Cafeteria Worker II	7.16	Food Services
Cafeteria Worker III	3.00	Food Services
Campus Aides	11.75	Allen - 1.125; Eks - 1.25; Glad - 1.50; LvH - 1.375; GM - 1.25; Roy 2.0; Shull - 1.625; Oak Mesa - 1.625
Career Center Specialist	1.00	.50 BHS; .50 SDHS
Classroom Instructional Aide	17.23	Allen 1.125; Eks 2.22; Glad 1.84; LVH 1.125; GM 1.95; Roy 3.89; Shull 1.38; OM .935; Vista 1.25; Chap .625; SPED FAST - .875
Clerk High School Attendance	2.00	Bonita - San Dimas
Clerk High School Finance	2.00	Bonita - San Dimas

2017-2018 Staffing Allocations

	17-18	Description 17-18
Title	FTE	Location
Clerk Middle School Finance	2.00	1LH, 1Ram
Clerk II	11.69	Allen - .5; Ekstrand - .5; Gladstone - .625; Grace Miller - .625; Roynon - .96875; Shull - .625; Oak Mesa - .71875; Ramona - 1.00; BHS - 1.00; SDHS - 2.0; LVH - .625; SPED 2.0; Café - .50
Clerk III	7.06	LH - 1.0; Chap - 1.0; Transp - 1.0; Ed Serv - 1.31; Maint - .75; HR - 1.0; SPED - 1.0
Custodian Night	22.25	various sites; 1FTE Split 50/50 Ram/SDHS; 2.38 SAC; 1.5 BCA
Dispatcher/Trainer/Relief Bus Driver	1.00	Transportation
Educational Technology Data Analyst	1.00	Ed Services
Educational Technology Specialist	1.00	Ed Services
Food Service Accounting Clerk	1.00	Food Services
Food Service Office Supervisor	1.00	Food Services
Groundsman II	6.00	1 SDH, 1 BHS, 4 Maintenance
Groundsman III	2.00	Maintenance
Head Custodian Elem School	8.00	1Allen, 1 Eks, 1 Glad, 1 GM, 1LVH, 1 OM, 1 Roy, 1 Shull
Head Custodian High School	2.00	1 BHS, 1 SDH
Head Custodian Middle School	2.00	1 LH, 1 Ram
Health Clerk	11.88	1.0 - BHS; 1.0 - SDHS; 1.0 Ram; .875 Allen; .875 Eks; .875 Glad; .875; .875 Grace Miller; LVH; .875 Roy; .875; Shull; .875 Oak Mesa; .1.0 LH; .875 Chap
High School Registrar	3.00	1 BHS, 1 SDS, 1 Chap
HS Kitchen Manager	1.63	.8125 BHS; .8125 SDHS
Intermediate Accounting Clerk	1.50	Accounting 1.5
Liason	0.50	Chap
Locker Room Attendant	4.00	2 BHS, 2 SDH,
LVN Nurse	1.75	Districtwide
Maintenance Carpenter	1.00	Maintenance
Maintenance Electrician	2.00	Maintenance
Maintenance HVAC	3.00	Maintenance
Maintenance Mechanic	5.00	Maintenance
Maintenance Painter	1.00	Maintenance
Maintenance Plumber	1.00	Maintenance
Mechanic III	2.00	Transportation
Media Center Assistant Elementary	7.00	Allen - .875, GM - .875, Roy - .875, OM - .875, Shull - .875, LVH - .875, Eks - .875, Glad - .875
Media Center Assistant High School	2.50	1 BHS, 1 SDH, .50 Chap
Media Center Assistant Middle School	1.75	.875 LH, .875 Ram
Network & Systems Engineer	1.00	CIS
Occupational Therapist	3.00	SPED
Occupational Therapist Asst	0.75	SPED

2017-2018 Staffing Allocations

	17-18	Description 17-18
Title	FTE	Location
Payroll Technician	3.00	Accounting - D/O
PE Program Aide	3.50	.375 Allen, .25 Eks, .25 Glad, .25 GM, .25 LVH, .375 Roy, .25 OM .25 Shull, 1.25 SPED
Primary Language Asst	1.64	Districtwide
Receptionist High School	2.00	1 BHS, 1 SDHS
Reprographics Technician	1.00	D/O
School Age Care Assistants	21.95	2.35 Allen, 1.92 Eks, 1.9875 Glad, 1.8938 GM, 2.71 LVH, 4.90 OM, 2.13 Roy, 2.65 Shull, 1.175 LH, 1.175 Ram; 1.3 tbd
School Age Care Resource Technician	1.00	D/O
School Age Care Site Supervisor	10.40	1 Allen, 1 Eks, 1 Glad, 1 GM, 1 LVH, 1.4 OM, 1 Roy, 1 LH, 1 Shull, 1 Ram (.40 temp Oak Mesa 16-17)
Secretary I	7.00	2 BHS, 1 SDHS, 1 LH, 2 Ram, 1 SPED
Secretary II	3.00	1.0 STU SVC; 1.0 SAC; 1.0 Chap; 1.0 BTSA
Secretary III	12.00	1.0 Allen; 1.0 Eks; 1.0 Glad; 1.0 GM; 1.0 LVH; 1.0 OM; 1.0 Roy; 1.0 Shull; 1 LH, 1 Ram, 2.0 Ed Svcs
Secretary IV	4.00	1 BHS, 1 SDH, 1 SPED, 1 Maint
Security Services Technician/Locksmith	1.00	Maintenance
Special Ed SLPA Aide	2.63	Districtwide
Special Program Technician-Career Ed	1.00	D/O
SPED Instructional Aide I	21.13	various locations
SPED Instructional Aide II	50.37	various locations
Student Support & Records Specialist	1.00	Ed Services
Student/Campus Supervisor I	8.80	.875 - LH; 2.05 - Ram; 3.0 - BHS; 2.0 SDHS; .875 - Chap
Student/Campus Supervisor II	4.00	1 LH, 1 Ram, 1 BHS, 1 SDH
Technology Support Assistant	1.00	CIS
Technology Support Technician	1.00	CIS
Utility Worker	0.38	Maintenance
Warehouse-Stockperson	3.63	D/O-1.625, Food Service-2
CSEA TOTALS	370.68	
DISTRICT TOTALS	927.23	

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: Bonita Unified School District

Date: June 09, 2017

Place: Bonita Unified School District

Date: June 14, 2017

Time: 07:00 PM

Adoption Date: June 28, 2017

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Sonia Eckley

Telephone: (909)599-8320 Ext 5220

Title: Sr. Director, Fiscal Services

E-mail: eckley@bonita.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

July 1 Budget
FINANCIAL REPORTS
2017-18 Budget
School District Certification

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			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? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 28, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Valley Insurance Program, 17 West San Jose Ave, Claremont, CA 91711

Workers' Compensation rates are based on an Actuarial Study at an 80% confidence level

(☐) 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 28, 2017

For additional information on this certification, please contact:

Name: Ann Sparks

Title: Asst. Superintendent, Business Services

Telephone: (909) 971-8320 x 5200

E-mail: sparks@bonita.k12.ca.us

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)	9,897.24	9,897.24	9,897.24	9,906.90	9,906.90	9,906.90
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)	9,897.24	9,897.24	9,897.24	9,906.90	9,906.90	9,906.90
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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,897.24	9,897.24	9,897.24	9,906.90	9,906.90	9,906.90
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	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
A. REVENUES									
1) LCFF Sources		8010-8099	84,054,938.07	0.00	84,054,938.07	85,022,560.00	0.00	85,022,560.00	1.2%
2) Federal Revenue		8100-8299	15,006.15	3,362,052.90	3,377,059.05	18,000.00	2,950,115.00	2,968,115.00	-12.1%
3) Other State Revenue		8300-8599	3,974,445.42	1,948,277.00	5,922,722.42	1,782,695.00	1,682,416.00	3,465,111.00	-41.5%
4) Other Local Revenue		8600-8799	1,730,950.80	8,633,743.55	10,364,694.35	465,858.00	9,031,116.00	9,496,974.00	-8.4%
5) TOTAL, REVENUES			89,775,340.44	13,944,073.45	103,719,413.89	87,289,113.00	13,683,647.00	100,952,760.00	-2.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	40,432,608.58	8,379,537.10	48,812,145.68	41,551,523.00	8,660,055.00	50,211,578.00	2.9%
2) Classified Salaries		2000-2999	11,773,303.63	3,798,808.59	15,572,112.22	11,910,617.00	3,736,843.00	15,647,460.00	0.5%
3) Employee Benefits		3000-3999	14,917,674.11	3,647,486.11	18,565,160.22	16,566,426.00	4,135,055.00	20,701,481.00	11.5%
4) Books and Supplies		4000-4999	5,030,925.82	2,023,580.10	7,054,505.92	3,650,073.00	441,134.00	4,091,207.00	-42.0%
5) Services and Other Operating Expenditures		5000-5999	6,879,569.15	4,455,231.23	11,334,800.38	6,027,178.00	4,323,390.00	10,350,568.00	-8.7%
6) Capital Outlay		6000-6999	1,909,785.04	11,666,984.04	13,576,769.08	1,171,000.00	0.00	1,171,000.00	-91.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,220,368.48	792,308.00	2,012,676.48	1,826,068.00	912,960.00	2,739,028.00	36.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,445,290.80)	1,253,555.80	(191,735.00)	(1,834,216.00)	1,584,691.00	(249,525.00)	30.1%
9) TOTAL, EXPENDITURES			80,718,944.01	36,017,490.97	116,736,434.98	80,868,669.00	23,794,128.00	104,662,797.00	-10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,056,396.43	(22,073,417.52)	(13,017,021.09)	6,420,444.00	(10,130,481.00)	(3,710,037.00)	-71.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
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	(9,450,602.32)	9,450,602.32	0.00	(10,382,705.00)	10,382,705.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,600,602.32)	9,450,602.32	(150,000.00)	(10,382,705.00)	10,382,705.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(544,205.89)	(12,822,815.20)	(13,167,021.09)	(3,962,261.00)	252,224.00	(3,710,037.00)	-71.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,734,054.05	13,231,717.39	30,965,771.44	17,189,848.16	608,902.19	17,798,750.35	-42.5%
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)			17,734,054.05	13,231,717.39	30,965,771.44	17,189,848.16	608,902.19	17,798,750.35	-42.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,734,054.05	13,231,717.39	30,965,771.44	17,189,848.16	608,902.19	17,798,750.35	-42.5%
2) Ending Balance, June 30 (E + F1e)			17,189,848.16	608,902.19	17,798,750.35	13,227,587.16	861,126.19	14,088,713.35	-20.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	46,500.00	0.00	46,500.00	46,500.00	0.00	46,500.00	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	608,902.19	608,902.19	0.00	861,126.19	861,126.19	41.4%
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	6,228,743.00	0.00	6,228,743.00	500,000.00	0.00	500,000.00	-92.0%
Reserve for Technology	0000	9780				500,000.00		500,000.00	
Reserve for Textbooks	0000	9780	819,311.00		819,311.00				
STRS PERS & HW Increases	0000	9780	3,140,432.00		3,140,432.00				
Reserve for Technology	0000	9780	500,000.00		500,000.00				
Reserve for M&O Carryover	0000	9780	400,000.00		400,000.00				
Reserve for School Site Carryovers	0000	9780	869,000.00		869,000.00				
Reserve for SELPA Revenue Adjustmen	0000	9780	500,000.00		500,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,502,093.00	0.00	3,502,093.00	3,139,884.00	0.00	3,139,884.00	-10.3%
Unassigned/Unappropriated Amount		9790	7,322,512.16	0.00	7,322,512.16	9,451,203.16	0.00	9,451,203.16	29.1%

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

2016-17 Estimated Actuals						2017-18 Budget		Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	52,737,479.00	0.00	52,737,479.00	54,943,577.00	0.00	54,943,577.00	4.2%
Education Protection Account State Aid - Current Year		8012	13,294,308.00	0.00	13,294,308.00	13,294,308.00	0.00	13,294,308.00	0.0%
State Aid - Prior Years		8019	1,044,451.26	0.00	1,044,451.26	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	65,955.00	0.00	65,955.00	65,955.00	0.00	65,955.00	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	54,249.00	0.00	54,249.00	54,249.00	0.00	54,249.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	10,846,113.00	0.00	10,846,113.00	10,846,113.00	0.00	10,846,113.00	0.0%
Unsecured Roll Taxes		8042	353,880.00	0.00	353,880.00	353,880.00	0.00	353,880.00	0.0%
Prior Years' Taxes		8043	178,216.47	0.00	178,216.47	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	414,042.00	0.00	414,042.00	414,491.00	0.00	414,491.00	0.1%
Education Revenue Augmentation Fund (ERAF)		8045	4,427,748.00	0.00	4,427,748.00	4,427,748.00	0.00	4,427,748.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	622,238.70	0.00	622,238.70	622,239.00	0.00	622,239.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	16,257.64	0.00	16,257.64	0.00	0.00	0.00	-100.0%
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			84,054,938.07	0.00	84,054,938.07	85,022,560.00	0.00	85,022,560.00	1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			84,054,938.07	0.00	84,054,938.07	85,022,560.00	0.00	85,022,560.00	1.2%
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	1,526,227.00	1,526,227.00	0.00	1,526,227.00	1,526,227.00	0.0%
Special Education Discretionary Grants		8182	0.00	415,851.05	415,851.05	0.00	354,478.00	354,478.00	-14.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	18,000.00	0.00	18,000.00	New
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		916,054.37	916,054.37		615,831.00	615,831.00	-32.8%
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		217,056.00	217,056.00		179,893.00	179,893.00	-17.1%
Title III, Part A, Immigrant Educator Program	4201	8290		15,673.89	15,673.89		11,792.00	11,792.00	-24.8%

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
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)	
Title III, Part A, English Learner Program	4203	8290		66,532.59	66,532.59		57,236.00	57,236.00	-14.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030- 3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		47,708.00	47,708.00		47,708.00	47,708.00	0.0%
All Other Federal Revenue	All Other	8290	15,006.15	156,950.00	171,956.15	0.00	156,950.00	156,950.00	-8.7%
TOTAL, FEDERAL REVENUE			15,006.15	3,362,052.90	3,377,059.05	18,000.00	2,950,115.00	2,968,115.00	-12.1%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	2,487,492.00	0.00	2,487,492.00	369,943.00	0.00	369,943.00	-85.1%
Lottery - Unrestricted and Instructional Materials		8560	1,464,935.00	481,925.00	1,946,860.00	1,412,752.00	441,485.00	1,854,237.00	-4.8%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		556,327.00	556,327.00		528,838.00	528,838.00	-4.9%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	22,018.42	910,025.00	932,043.42	0.00	712,093.00	712,093.00	-23.6%
TOTAL, OTHER STATE REVENUE			3,974,445.42	1,948,277.00	5,922,722.42	1,782,695.00	1,682,416.00	3,465,111.00	-41.5%

			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
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	235,385.09	0.00	235,385.09	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	185,000.00	0.00	185,000.00	125,000.00	0.00	125,000.00	-32.4%
Interest		8660	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	95,000.00	0.00	95,000.00	95,000.00	0.00	95,000.00	0.0%
Interagency Services		8677	65,000.00	0.00	65,000.00	68,327.00	0.00	68,327.00	5.1%
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	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.0%
Other Local Revenue									
Plus Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,080,565.71	1,380.73	1,081,946.44	107,531.00	0.00	107,531.00	-90.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,612,362.82	8,612,362.82		9,011,116.00	9,011,116.00	4.6%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,730,950.80	8,633,743.55	10,364,694.35	465,858.00	9,031,116.00	9,496,974.00	-8.4%
TOTAL, REVENUES			89,775,340.44	13,944,073.45	103,719,413.89	87,289,113.00	13,663,647.00	100,952,760.00	-2.7%

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
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	34,503,872.38	5,815,766.28	40,319,638.66	34,876,708.00	6,059,631.00	40,936,339.00	1.5%
Certificated Pupil Support Salaries		1200	1,854,949.54	1,732,774.80	3,587,724.34	2,001,289.00	1,832,432.00	3,833,721.00	6.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,906,888.65	356,779.02	4,263,667.67	3,968,639.00	227,382.00	4,196,021.00	-1.6%
Other Certificated Salaries		1900	166,898.01	474,217.00	641,115.01	704,887.00	540,610.00	1,245,497.00	94.3%
TOTAL, CERTIFICATED SALARIES			40,432,608.58	8,379,537.10	48,812,145.68	41,551,523.00	8,660,055.00	50,211,578.00	2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	827,448.89	3,348,046.86	4,175,495.75	587,736.00	3,326,732.00	3,914,468.00	-6.3%
Classified Support Salaries		2200	4,075,716.15	42,993.35	4,118,709.50	4,218,435.00	34,154.00	4,252,589.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	1,525,430.63	0.00	1,525,430.63	1,493,336.00	0.00	1,493,336.00	-2.1%
Clerical, Technical and Office Salaries		2400	4,334,171.58	310,905.05	4,645,076.63	4,375,825.00	288,146.00	4,663,971.00	0.4%
Other Classified Salaries		2900	1,010,536.38	96,863.33	1,107,399.71	1,235,285.00	87,811.00	1,323,096.00	19.5%
TOTAL, CLASSIFIED SALARIES			11,773,303.63	3,798,808.59	15,572,112.22	11,910,617.00	3,736,843.00	15,647,460.00	0.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,075,910.79	1,058,117.06	6,134,027.85	5,758,953.00	1,257,506.00	7,016,459.00	14.4%
PERS		3201-3202	1,509,293.24	484,292.02	1,993,585.26	1,727,085.00	535,009.00	2,262,094.00	13.5%
CASDI/Medicare/Alternative		3301-3302	1,456,261.59	399,115.05	1,855,376.64	1,484,520.00	395,302.00	1,879,822.00	1.3%
Health and Welfare Benefits		3401-3402	5,197,914.03	1,312,788.30	6,510,702.33	6,075,771.00	1,588,550.00	7,664,321.00	17.7%
Unemployment Insurance		3501-3502	26,336.01	6,084.28	32,420.29	25,962.00	6,213.00	32,175.00	-0.8%
Workers' Compensation		3601-3602	1,591,640.35	372,382.50	1,964,022.85	1,438,638.00	345,940.00	1,784,578.00	-9.1%
OPEB, Allocated		3701-3702	26,468.00	0.00	26,468.00	30,000.00	0.00	30,000.00	13.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,850.10	14,706.90	48,557.00	25,497.00	6,535.00	32,032.00	-34.0%
TOTAL, EMPLOYEE BENEFITS			14,917,674.11	3,647,486.11	18,565,160.22	16,568,426.00	4,135,055.00	20,701,481.00	11.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,258,446.78	515,897.62	1,774,344.40	647,196.00	145,186.00	792,382.00	-55.3%
Books and Other Reference Materials		4200	81,804.44	0.00	81,804.44	6,500.00	0.00	6,500.00	-92.1%
Materials and Supplies		4300	2,918,175.27	1,389,925.79	4,308,101.06	2,740,521.00	233,448.00	2,973,969.00	-31.0%
Noncapitalized Equipment		4400	772,499.33	117,756.69	890,256.02	255,856.00	62,500.00	318,356.00	-64.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			5,030,925.82	2,023,580.10	7,054,505.92	3,650,073.00	441,134.00	4,091,207.00	-42.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,685,788.66	2,685,788.66	0.00	2,658,277.00	2,658,277.00	-1.0%
Travel and Conferences		5200	162,474.20	84,699.86	247,174.06	231,049.00	102,724.00	333,773.00	35.0%
Dues and Memberships		5300	35,384.83	0.00	35,384.83	39,685.00	10,500.00	50,185.00	41.8%
Insurance		5400 - 5450	679,234.05	0.00	679,234.05	725,000.00	0.00	725,000.00	6.7%
Operations and Housekeeping Services		5500	1,734,144.00	0.00	1,734,144.00	1,079,720.00	0.00	1,079,720.00	-37.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,109,807.86	6,636.00	1,116,443.86	1,152,916.00	5,700.00	1,158,616.00	3.8%
Transfers of Direct Costs		5710	(5,297.65)	5,297.65	0.00	(4,300.00)	4,300.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,026.58)	0.00	(9,026.58)	(13,300.00)	0.00	(13,300.00)	47.3%
Professional/Consulting Services and Operating Expenditures		5800	2,685,735.72	1,657,262.40	4,342,998.12	2,268,550.00	1,529,889.00	3,798,439.00	-12.5%
Communications		5900	487,112.72	15,546.66	502,659.38	547,858.00	12,000.00	559,858.00	11.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,879,569.15	4,455,231.23	11,334,800.38	6,027,178.00	4,323,390.00	10,350,568.00	-8.7%

			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
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	753,589.10	0.00	753,589.10	195,000.00	0.00	195,000.00	-74.1%
Buildings and Improvements of Buildings		6200	409,759.72	11,640,673.73	12,050,433.45	560,000.00	0.00	560,000.00	-95.4%
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	597,235.27	26,310.31	623,545.58	361,000.00	0.00	361,000.00	-42.1%
Equipment Replacement		6500	149,200.95	0.00	149,200.95	55,000.00	0.00	55,000.00	-63.1%
TOTAL, CAPITAL OUTLAY			1,909,785.04	11,666,984.04	13,576,769.08	1,171,000.00	0.00	1,171,000.00	-91.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	792,308.00	792,308.00	0.00	912,960.00	912,960.00	15.2%
Payments to County Offices		7142	155,000.00	0.00	155,000.00	155,000.00	0.00	155,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	711,844.69	0.00	711,844.69	756,195.00	0.00	756,195.00	6.2%
Other Debt Service - Principal		7439	338,523.79	0.00	338,523.79	914,873.00	0.00	914,873.00	170.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,220,368.48	792,308.00	2,012,676.48	1,826,068.00	912,960.00	2,739,028.00	36.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,253,555.80)	1,253,555.80	0.00	(1,584,691.00)	1,584,691.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(191,735.00)	0.00	(191,735.00)	(249,525.00)	0.00	(249,525.00)	30.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,445,290.80)	1,253,555.80	(191,735.00)	(1,834,216.00)	1,584,691.00	(249,525.00)	30.1%
TOTAL, EXPENDITURES									
			80,718,944.01	36,017,490.97	116,736,434.98	80,868,669.00	23,794,128.00	104,662,797.00	-10.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget		Total Fund col. D + E (F)	% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)			
INTERFUND TRANSFERS										
INTERFUND TRANSFERS IN										
From Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
From Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT										
To Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out		7619	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT			150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%	
OTHER SOURCES/USES										
SOURCES										
State Apportionments										
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Proceeds										
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Sources										
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Long-Term Debt Proceeds										
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
USES										
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
CONTRIBUTIONS										
Contributions from Unrestricted Revenues		8980	(9,450,602.32)	9,450,602.32	0.00	(10,382,705.00)	10,382,705.00	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			(9,450,602.32)	9,450,602.32	0.00	(10,382,705.00)	10,382,705.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES										
(a - b + c - d + e)			(9,600,602.32)	9,450,602.32	(150,000.00)	(10,382,705.00)	10,382,705.00	0.00	-100.0%	

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
A. REVENUES									
1) LCFF Sources		8010-8099	84,054,938.07	0.00	84,054,938.07	85,022,560.00	0.00	85,022,560.00	1.2%
2) Federal Revenue		8100-8299	15,006.15	3,362,052.90	3,377,059.05	18,000.00	2,950,115.00	2,968,115.00	-12.1%
3) Other State Revenue		8300-8599	3,974,445.42	1,948,277.00	5,922,722.42	1,782,695.00	1,682,416.00	3,465,111.00	-41.5%
4) Other Local Revenue		8600-8799	1,730,950.80	8,633,743.55	10,364,694.35	465,858.00	9,031,116.00	9,496,974.00	-8.4%
5) TOTAL, REVENUES			89,775,340.44	13,944,073.45	103,719,413.89	87,269,113.00	13,663,647.00	100,932,760.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		47,267,871.75	15,906,969.76	63,174,841.51	46,055,619.00	15,733,630.00	61,789,249.00	-2.2%
2) Instruction - Related Services	2000-2999		9,108,502.54	2,116,601.95	11,225,104.49	9,185,682.00	2,043,156.00	11,228,838.00	0.0%
3) Pupil Services	3000-3999		5,120,900.83	3,696,254.43	8,817,155.26	5,591,214.00	3,516,059.00	9,107,273.00	3.3%
4) Ancillary Services	4000-4999		1,475,384.59	677.41	1,476,062.00	1,307,100.00	0.00	1,307,100.00	-11.4%
5) Community Services	5000-5999		128,561.35	0.00	128,561.35	83,097.00	0.00	83,097.00	-35.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,915,866.56	1,300,411.80	7,216,278.36	7,098,896.00	1,584,691.00	8,683,587.00	20.3%
8) Plant Services	8000-8999		10,481,487.91	12,202,271.57	22,683,759.48	9,720,993.00	3,632.00	9,724,625.00	-57.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,220,368.48	794,304.05	2,014,672.53	1,826,068.00	912,960.00	2,739,028.00	36.0%
10) TOTAL, EXPENDITURES			80,718,944.01	36,017,490.97	116,736,434.98	80,868,669.00	23,794,128.00	104,662,797.00	-10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,056,396.43	(22,073,417.52)	(13,017,021.09)	6,420,444.00	(10,130,481.00)	(3,710,037.00)	-71.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
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	(9,450,602.32)	9,450,602.32	0.00	(10,382,705.00)	10,382,705.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,600,602.32)	9,450,602.32	(150,000.00)	(10,382,705.00)	10,382,705.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(544,205.89)	(12,622,815.20)	(13,167,021.09)	(3,962,261.00)	252,224.00	(3,710,037.00)	-71.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,734,054.05	13,231,717.39	30,965,771.44	17,189,848.16	608,902.19	17,798,750.35	-42.5%
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)			17,734,054.05	13,231,717.39	30,965,771.44	17,189,848.16	608,902.19	17,798,750.35	-42.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,734,054.05	13,231,717.39	30,965,771.44	17,189,848.16	608,902.19	17,798,750.35	-42.5%
2) Ending Balance, June 30 (E + F1e)			17,189,848.16	608,902.19	17,798,750.35	13,227,587.16	861,126.19	14,088,713.35	-20.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	46,500.00	0.00	46,500.00	46,500.00	0.00	46,500.00	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	608,902.19	608,902.19	0.00	861,126.19	861,126.19	41.4%
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	6,228,743.00	0.00	6,228,743.00	500,000.00	0.00	500,000.00	-92.0%
Reserve for Technology	0000	9780				500,000.00		500,000.00	
Reserve for Textbooks	0000	9780	819,311.00		819,311.00				
STRS,PERS & HW Increases	0000	9780	3,140,432.00		3,140,432.00				
Reserve for Technology	0000	9780	500,000.00		500,000.00				
Reserve for M&O Carryover	0000	9780	400,000.00		400,000.00				
Reserve for School Site Carryovers	0000	9780	869,000.00		869,000.00				
Reserve for SELPA Revenue Adjustme	0000	9780	500,000.00		500,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,502,093.00	0.00	3,502,093.00	3,139,884.00	0.00	3,139,884.00	-10.3%
Unassigned/Unappropriated Amount		9790	7,322,512.16	0.00	7,322,512.16	9,451,203.16	0.00	9,451,203.16	29.1%

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. LCFE Revenue Limit Sources	8010-8099	85,022,560.00	3.89%	88,333,656.00	2.89%	90,885,236.00
2. Federal Revenues	8100-8299	18,000.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,782,695.00	0.12%	1,784,855.00	0.02%	1,785,226.00
4. Other Local Revenues	8600-8799	465,858.00	0.00%	465,858.00	0.00%	465,858.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(10,382,705.00)	0.16%	(10,399,741.00)	2.61%	(10,671,540.00)
6. Total (Sum lines A1 thru A5c)		76,906,408.00	4.26%	80,184,628.00	2.84%	82,464,780.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,551,523.00		42,193,139.00
b. Step & Column Adjustment				641,616.00		515,566.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,551,523.00	1.54%	42,193,139.00	1.22%	42,708,705.00
2. Classified Salaries						
a. Base Salaries				11,910,617.00		12,021,973.00
b. Step & Column Adjustment				111,356.00		72,548.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,910,617.00	0.93%	12,021,973.00	0.60%	12,094,521.00
3. Employee Benefits	3000-3999	16,566,426.00	5.65%	17,502,069.00	6.85%	18,700,983.00
4. Books and Supplies	4000-4999	3,650,073.00	2.62%	3,745,705.00	2.52%	3,840,097.00
5. Services and Other Operating Expenditures	5000-5999	6,027,178.00	5.38%	6,351,270.00	5.36%	6,691,766.00
6. Capital Outlay	6000-6999	1,171,000.00	0.00%	1,171,000.00	0.00%	1,171,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,826,068.00	1.55%	1,854,354.00	-44.22%	1,034,354.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,834,216.00)	-1.00%	(1,815,959.00)	0.00%	(1,815,959.00)
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)		80,868,669.00	2.66%	83,023,551.00	1.69%	84,425,467.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,962,261.00)		(2,838,923.00)		(1,960,687.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,189,848.16		13,227,587.16		10,388,664.16
2. Ending Fund Balance (Sum lines C and D1)		13,227,587.16		10,388,664.16		8,427,977.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	136,500.00		136,500.00		136,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	500,000.00		500,000.00		500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,139,884.00		3,209,674.00		3,268,364.00
2. Unassigned/Unappropriated	9790	9,451,203.16		6,542,490.16		4,523,113.16
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,227,587.16		10,388,664.16		8,427,977.16

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	3,139,884.00		3,209,674.00		3,268,364.00
c. Unassigned Unappropriated	9790	9,451,203.16		6,542,490.16		4,523,113.16
(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)		12,591,087.16		9,752,164.16		7,791,477.16
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. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,950,115.00	0.00%	2,950,115.00	0.00%	2,950,115.00
3. Other State Revenues	8300-8599	1,682,416.00	0.74%	1,694,901.00	0.82%	1,708,840.00
4. Other Local Revenues	8600-8799	9,031,116.00	2.15%	9,224,855.00	2.34%	9,441,169.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	10,382,705.00	0.16%	10,399,741.00	2.61%	10,671,540.00
6. Total (Sum lines A1 thru A5c)		24,046,352.00	0.93%	24,269,612.00	2.07%	24,771,664.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,660,055.00		8,691,960.00
b. Step & Column Adjustment				31,905.00		96,596.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,660,055.00	0.37%	8,691,960.00	1.11%	8,788,556.00
2. Classified Salaries						
a. Base Salaries				3,736,843.00		3,797,945.00
b. Step & Column Adjustment				61,102.00		42,808.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,736,843.00	1.64%	3,797,945.00	1.13%	3,840,753.00
3. Employee Benefits	3000-3999	4,135,055.00	3.33%	4,272,776.00	6.93%	4,568,867.00
4. Books and Supplies	4000-4999	441,134.00	2.62%	452,692.00	2.52%	464,100.00
5. Services and Other Operating Expenditures	5000-5999	4,323,390.00	-1.22%	4,270,831.00	2.52%	4,378,348.00
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	912,960.00	0.00%	912,960.00	0.00%	912,960.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,584,691.00	-1.15%	1,566,434.00	0.00%	1,566,433.00
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)		23,794,128.00	0.72%	23,965,598.00	2.31%	24,520,017.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		252,224.00		304,014.00		251,647.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		608,902.19		861,126.19		1,165,140.19
2. Ending Fund Balance (Sum lines C and D1)		861,126.19		1,165,140.19		1,416,787.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	861,126.19		1,165,140.19		1,416,787.19
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)		861,126.19		1,165,140.19		1,416,787.19

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
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	85,022,560.00	3.89%	88,333,656.00	2.89%	90,885,236.00
2. Federal Revenues	8100-8299	2,968,115.00	-0.61%	2,950,115.00	0.00%	2,950,115.00
3. Other State Revenues	8300-8599	3,465,111.00	0.42%	3,479,756.00	0.41%	3,494,066.00
4. Other Local Revenues	8600-8799	9,496,974.00	2.04%	9,690,713.00	2.23%	9,907,027.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5e)		100,952,760.00	3.47%	104,454,240.00	2.66%	107,236,444.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,211,578.00		50,885,099.00
b. Step & Column Adjustment				673,521.00		612,162.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,211,578.00	1.34%	50,885,099.00	1.20%	51,497,261.00
2. Classified Salaries						
a. Base Salaries				15,647,460.00		15,819,918.00
b. Step & Column Adjustment				172,458.00		115,356.00
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	15,647,460.00	1.10%	15,819,918.00	0.73%	15,935,274.00
3. Employee Benefits	3000-3999	20,701,481.00	5.18%	21,774,845.00	6.87%	23,269,850.00
4. Books and Supplies	4000-4999	4,091,207.00	2.62%	4,198,397.00	2.52%	4,304,197.00
5. Services and Other Operating Expenditures	5000-5999	10,350,568.00	2.62%	10,622,101.00	4.22%	11,070,114.00
6. Capital Outlay	6000-6999	1,171,000.00	0.00%	1,171,000.00	0.00%	1,171,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,739,028.00	1.03%	2,767,314.00	-29.63%	1,947,314.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(249,525.00)	0.00%	(249,525.00)	0.00%	(249,526.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		104,662,797.00	2.22%	106,989,149.00	1.83%	108,945,484.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(1 line A6 minus line B11)		(3,710,037.00)		(2,534,909.00)		(1,709,040.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,798,750.35		14,088,713.35		11,553,804.35
2. Ending Fund Balance (Sum lines C and D1)		14,088,713.35		11,553,804.35		9,844,764.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	136,500.00		136,500.00		136,500.00
b. Restricted	9740	861,126.19		1,165,140.19		1,416,787.19
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	500,000.00		500,000.00		500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,139,884.00		3,209,674.00		3,268,364.00
2. Unassigned/Unappropriated	9790	9,451,203.16		6,542,490.16		4,523,113.16
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,088,713.35		11,553,804.35		9,844,764.35

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	3,139,884.00		3,209,674.00		3,268,364.00
c. Unassigned Unappropriated	9790	9,451,203.16		6,542,490.16		4,523,113.16
d. Negative Restricted Finding 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)		12,591,087.16		9,752,164.16		7,791,477.16
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.03%		9.12%		7.15%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9,906.90		9,916.57		9,926.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		104,662,797.00		106,989,149.00		108,945,484.00
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)		104,662,797.00		106,989,149.00		108,945,484.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3e times F3d)		3,139,883.91		3,209,674.47		3,268,364.52
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 f line F3e or F3f)		3,139,883.91		3,209,674.47		3,268,364.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,564,503.00	2,806,693.00	9.4%
5) TOTAL REVENUES			2,564,503.00	2,806,693.00	9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	128,624.00	123,077.00	-4.3%
2) Classified Salaries		2000-2999	1,539,530.16	1,561,855.00	1.5%
3) Employee Benefits		3000-3999	578,365.34	677,383.00	17.1%
4) Books and Supplies		4000-4999	94,661.49	118,800.00	25.5%
5) Services and Other Operating Expenditures		5000-5999	54,438.36	56,120.00	3.1%
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	166,735.00	224,525.00	34.7%
9) TOTAL EXPENDITURES			2,562,354.35	2,761,760.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,148.65	44,933.00	1991.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,148.65	44,933.00	1991.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,720.49	68,869.14	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,720.49	68,869.14	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,720.49	68,869.14	3.2%
2) Ending Balance, June 30 (E + F1e)			68,869.14	113,802.14	65.2%
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	68,869.14	113,802.14	65.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	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%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,600.00	4,000.00	11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,560,903.00	2,802,693.00	9.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,564,503.00	2,806,693.00	9.4%
TOTAL, REVENUES			2,564,503.00	2,806,693.00	9.4%

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	250.00	250.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	128,374.00	122,827.00	-4.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			128,624.00	123,077.00	-4.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	153,705.00	149,258.00	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	125,496.18	123,372.00	-1.7%
Other Classified Salaries		2900	1,260,328.98	1,289,225.00	2.3%
TOTAL, CLASSIFIED SALARIES			1,539,530.16	1,561,855.00	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	16,183.00	17,761.00	9.8%
PERS		3201-3202	193,450.66	221,337.00	14.4%
OASDI/Medicare/Alternative		3301-3302	113,145.53	117,925.00	4.2%
Health and Welfare Benefits		3401-3402	200,671.00	269,413.00	34.3%
Unemployment Insurance		3501-3502	836.24	849.00	1.5%
Workers' Compensation		3601-3602	51,028.91	47,016.00	-7.9%
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	3,050.00	3,082.00	1.0%
TOTAL, EMPLOYEE BENEFITS			578,365.34	677,383.00	17.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	92,683.51	118,800.00	28.2%
Noncapitalized Equipment		4400	1,977.98	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			94,661.49	118,800.00	25.5%

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	2,000.00	1,000.00	-50.0%
Dues and Memberships		5300	200.00	200.00	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	22,147.71	21,600.00	-2.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,083.68	10,800.00	112.4%
Professional/Consulting Services and Operating Expenditures		5800	24,006.97	21,520.00	-10.4%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,438.36	56,120.00	3.1%
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	166,735.00	224,525.00	34.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			166,735.00	224,525.00	34.7%
TOTAL EXPENDITURES			2,562,354.35	2,761,760.00	7.8%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,564,503.00	2,806,693.00	9.4%
5) TOTAL REVENUES			2,564,503.00	2,806,693.00	9.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		96,638.00	90,385.00	-6.5%
3) Pupil Services	3000-3999		7,992.00	7,359.00	-7.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,052,543.12	2,199,848.00	7.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		166,735.00	224,525.00	34.7%
8) Plant Services	8000-8999		238,446.23	239,643.00	0.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			2,562,354.35	2,761,760.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,148.65	44,933.00	1991.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,148.65	44,933.00	1991.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,720.49	68,869.14	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,720.49	68,869.14	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,720.49	68,869.14	3.2%
2) Ending Balance, June 30 (E + F1e)			68,869.14	113,802.14	65.2%
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	68,869.14	113,802.14	65.2%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,475,000.00	1,550,000.00	5.1%
3) Other State Revenue		8300-8599	125,000.00	130,000.00	4.0%
4) Other Local Revenue		8600-8799	800,200.00	845,200.00	5.6%
5) TOTAL REVENUES			2,400,200.00	2,525,200.00	5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,043,425.37	1,028,017.00	-1.5%
3) Employee Benefits		3000-3999	342,886.50	361,059.00	5.3%
4) Books and Supplies		4000-4999	1,072,510.17	983,500.00	-8.3%
5) Services and Other Operating Expenditures		5000-5999	34,925.66	31,080.00	-11.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,727.60	2,859.00	-50.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	25,000.00	25,000.00	0.0%
9) TOTAL EXPENDITURES			2,524,475.30	2,431,515.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(124,275.30)	93,685.00	-175.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(124,275.30)	93,685.00	-175.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,176.56	114,593.26	-59.2%
b) Audit Adjustments		9793	(42,308.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			238,868.56	114,593.26	-52.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			238,868.56	114,593.26	-52.0%
2) Ending Balance, June 30 (E + F1e)			114,593.26	208,278.26	81.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	107,302.36	200,787.36	87.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,290.90	7,490.90	2.7%
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	1,475,000.00	1,550,000.00	5.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,475,000.00	1,550,000.00	5.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	125,000.00	130,000.00	4.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			125,000.00	130,000.00	4.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	800,000.00	845,000.00	5.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200.00	200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			800,200.00	845,200.00	5.6%
TOTAL, REVENUES			2,400,200.00	2,525,200.00	5.2%

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	816,519.22	799,696.00	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	106,968.00	109,643.00	2.5%
Clerical, Technical and Office Salaries		2400	118,438.15	117,178.00	-1.1%
Other Classified Salaries		2900	1,500.00	1,500.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,043,425.37	1,028,017.00	-1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	108,665.00	114,145.00	5.0%
OASDI/Medicare/Alternative		3301-3302	73,085.59	71,415.00	-2.3%
Health and Welfare Benefits		3401-3402	127,744.40	146,274.00	14.5%
Unemployment Insurance		3501-3502	551.17	528.00	-4.2%
Workers' Compensation		3601-3602	32,840.34	28,697.00	-12.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			342,886.50	361,059.00	5.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,202.78	28,500.00	-32.5%
Noncapitalized Equipment		4400	22,522.17	13,000.00	-42.3%
Food		4700	1,007,785.22	942,000.00	-6.5%
TOTAL, BOOKS AND SUPPLIES			1,072,510.17	983,500.00	-8.3%

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	4,741.55	3,550.00	-25.1%
Dues and Memberships		5300	1,000.00	800.00	-20.0%
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	7,444.21	5,000.00	-32.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,942.90	2,500.00	-36.6%
Professional/Consulting Services and Operating Expenditures		5800	17,797.00	19,230.00	8.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,925.66	31,080.00	-11.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	459.26	181.00	-60.6%
Other Debt Service - Principal		7439	5,268.34	2,678.00	-49.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,727.60	2,859.00	-50.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	25,000.00	25,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,000.00	25,000.00	0.0%
TOTAL EXPENDITURES			2,524,475.30	2,431,515.00	-3.7%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,475,000.00	1,550,000.00	5.1%
3) Other State Revenue		8300-8599	125,000.00	130,000.00	4.0%
4) Other Local Revenue		8600-8799	800,200.00	845,200.00	5.6%
5) TOTAL, REVENUES			2,400,200.00	2,525,200.00	5.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,351,834.83	2,287,334.00	-2.7%
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		25,000.00	25,000.00	0.0%
8) Plant Services	8000-8999		141,912.87	116,322.00	-18.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,727.60	2,859.00	-50.1%
10) TOTAL, EXPENDITURES			2,524,475.30	2,431,515.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(124,275.30)	93,685.00	-175.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(124,275.30)	93,685.00	-175.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,176.56	114,593.26	-59.2%
b) Audit Adjustments		9793	(42,308.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			238,868.56	114,593.26	-52.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			238,868.56	114,593.26	-52.0%
2) Ending Balance, June 30 (E + F1e)			114,593.26	208,278.26	81.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	107,302.36	200,787.36	87.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,290.90	7,490.90	2.7%
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
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	100,000.00	100,000.00	0.0%
5) TOTAL REVENUES			100,000.00	100,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	285,808.54	50,000.00	-82.5%
5) Services and Other Operating Expenditures		5000-5999	310,253.54	40,000.00	-87.1%
6) Capital Outlay		6000-6999	12,336,642.71	17,908,101.00	45.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			12,932,704.79	17,998,101.00	39.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,832,704.79)	(17,898,101.00)	39.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,832,704.79)	(17,898,101.00)	39.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,932,457.61	18,099,752.82	-41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,932,457.61	18,099,752.82	-41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,932,457.61	18,099,752.82	-41.5%
2) Ending Balance, June 30 (E + F1e)			18,099,752.82	201,651.82	-98.9%
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	17,999,220.55	1,119.55	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	100,532.27	200,532.27	99.5%
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	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	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	0.0%
TOTAL REVENUES			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	285,808.54	50,000.00	-82.5%
TOTAL, BOOKS AND SUPPLIES			285,808.54	50,000.00	-82.5%
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	192,628.80	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	117,624.74	40,000.00	-66.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			310,253.54	40,000.00	-87.1%
CAPITAL OUTLAY					
Land		6100	31,000.00	183,439.00	491.7%
Land Improvements		6170	333,885.00	175,000.00	-47.6%
Buildings and Improvements of Buildings		6200	11,951,757.71	16,549,662.00	38.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	20,000.00	1,000,000.00	4900.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,336,642.71	17,908,101.00	45.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			12,932,704.79	17,998,101.00	39.2%

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,932,704.79	17,998,101.00	39.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,932,704.79	17,998,101.00	39.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,832,704.79)	(17,898,101.00)	39.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,832,704.79)	(17,898,101.00)	39.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,932,457.61	18,099,752.82	-41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,932,457.61	18,099,752.82	-41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,932,457.61	18,099,752.82	-41.5%
2) Ending Balance, June 30 (E + F1e)			18,099,752.82	201,651.82	-98.9%
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	17,999,220.55	1,119.55	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	100,532.27	200,532.27	99.5%
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
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	305,000.00	305,000.00	0.0%
5) TOTAL REVENUES			305,000.00	305,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,180.68	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,854.00	0.00	-100.0%
6) Capital Outlay		6000-6999	368,669.84	300,000.00	-18.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			373,704.52	300,000.00	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,704.52)	5,000.00	-107.3%
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)			(68,704.52)	5,000.00	-107.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,990,819.42	1,922,114.90	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,990,819.42	1,922,114.90	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,990,819.42	1,922,114.90	-3.5%
2) Ending Balance, June 30 (E + F1e)			1,922,114.90	1,927,114.90	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	1,922,114.90	1,927,114.90	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	5,000.00	5,000.00	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	300,000.00	300,000.00	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			305,000.00	305,000.00	0.0%
TOTAL, REVENUES			305,000.00	305,000.00	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	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,180.68	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,180.68	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,854.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,854.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	16,855.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	351,814.84	300,000.00	-14.7%
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			368,669.84	300,000.00	-18.6%
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					
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			373,704.52	300,000.00	-19.7%

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	305,000.00	305,000.00	0.0%
5) TOTAL REVENUES			305,000.00	305,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		373,704.52	300,000.00	-19.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			373,704.52	300,000.00	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(68,704.52)	5,000.00	-107.3%
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)			(68,704.52)	5,000.00	-107.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,990,819.42	1,922,114.90	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,990,819.42	1,922,114.90	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,990,819.42	1,922,114.90	-3.5%
2) Ending Balance, June 30 (E + F1e)			1,922,114.90	1,927,114.90	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	1,922,114.90	1,927,114.90	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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,250.00	1,250.00	0.0%
5) TOTAL REVENUES			1,250.00	1,250.00	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	171,893.00	150,000.00	-12.7%
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			171,893.00	150,000.00	-12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(170,643.00)	(148,750.00)	-12.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(170,643.00)	(148,750.00)	-12.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	487,520.84	316,877.84	-35.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			487,520.84	316,877.84	-35.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,520.84	316,877.84	-35.0%
2) Ending Balance, June 30 (E + F1e)			316,877.84	168,127.84	-46.9%
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	316,877.84	168,127.84	-46.9%
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					
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	1,200.00	1,200.00	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	50.00	50.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,250.00	1,250.00	0.0%
TOTAL, REVENUES			1,250.00	1,250.00	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	3,900.00	0.00	-100.0%
Land Improvements		6170	150,000.00	150,000.00	0.0%
Buildings and Improvements of Buildings		6200	17,993.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			171,893.00	150,000.00	-12.7%
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			171,893.00	150,000.00	-12.7%

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

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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,250.00	1,250.00	0.0%
5) TOTAL, REVENUES			1,250.00	1,250.00	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		171,893.00	150,000.00	-12.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			171,893.00	150,000.00	-12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(170,643.00)	(148,750.00)	-12.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(170,643.00)	(148,750.00)	-12.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	487,520.84	316,877.84	-35.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			487,520.84	316,877.84	-35.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,520.84	316,877.84	-35.0%
2) Ending Balance, June 30 (E + F1e)			316,877.84	168,127.84	-46.9%
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	316,877.84	168,127.84	-46.9%
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
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	809,000.00	809,000.00	0.0%
5) TOTAL REVENUES			809,000.00	809,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	186,471.00	186,471.00	0.0%
3) Employee Benefits		3000-3999	45,950.00	48,524.00	5.6%
4) Books and Supplies		4000-4999	2,409.00	2,709.00	12.5%
5) Services and Other Operating Expenditures		5000-5999	579,694.72	556,156.00	-4.1%
6) Capital Outlay		6000-6999	385,633.82	400,000.00	3.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,200,158.54	1,193,860.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(391,158.54)	(384,860.00)	-1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(391,158.54)	(384,860.00)	-1.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,115,072.18	2,723,913.64	-12.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,115,072.18	2,723,913.64	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,115,072.18	2,723,913.64	-12.6%
2) Ending Balance, June 30 (E + F1e)			2,723,913.64	2,339,053.64	-14.1%
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	2,723,913.64	2,339,053.64	-14.1%
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					
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	800,000.00	800,000.00	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	9,000.00	9,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			809,000.00	809,000.00	0.0%
TOTAL, REVENUES			809,000.00	809,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	186,471.00	186,471.00	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			186,471.00	186,471.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	25,883.00	28,961.00	11.9%
OASDI/Medicare/Alternative		3301-3302	14,266.00	14,266.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	94.00	94.00	0.0%
Workers' Compensation		3601-3602	5,707.00	5,203.00	-8.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,950.00	48,524.00	5.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,409.00	2,709.00	12.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,409.00	2,709.00	12.5%
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	256,000.00	270,400.00	5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,000.00	30,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	293,694.72	255,756.00	-12.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			579,694.72	556,156.00	-4.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	245.28	0.00	-100.0%
Buildings and Improvements of Buildings		6200	385,388.54	400,000.00	3.8%
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			385,633.82	400,000.00	3.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			1,200,158.54	1,193,860.00	-0.5%

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	809,000.00	809,000.00	0.0%
5) TOTAL REVENUES			809,000.00	809,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,200,158.54	1,193,860.00	-0.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,200,158.54	1,193,860.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(391,158.54)	(384,860.00)	-1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(391,158.54)	(384,860.00)	-1.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,115,072.18	2,723,913.64	-12.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,115,072.18	2,723,913.64	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,115,072.18	2,723,913.64	-12.6%
2) Ending Balance, June 30 (E + F1e)			2,723,913.64	2,339,053.64	-14.1%
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	2,723,913.64	2,339,053.64	-14.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

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	7,382,923.00	7,382,923.00	0.0%
5) TOTAL REVENUES			7,382,923.00	7,382,923.00	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	8,471,030.00	8,471,030.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			8,471,030.00	8,471,030.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,088,107.00)	(1,088,107.00)	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)			(1,088,107.00)	(1,088,107.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,763,662.00	5,675,555.00	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,763,662.00	5,675,555.00	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,763,662.00	5,675,555.00	-16.1%
2) Ending Balance, June 30 (E + F1e)			5,675,555.00	4,587,448.00	-19.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,675,555.00	4,587,448.00	-19.2%
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	6,951,142.00	6,951,142.00	0.0%
Unsecured Roll		8612	190,953.00	190,953.00	0.0%
Prior Years' Taxes		8613	75,101.00	75,101.00	0.0%
Supplemental Taxes		8614	70,984.00	70,984.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	12,761.00	12,761.00	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	81,982.00	81,982.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,382,923.00	7,382,923.00	0.0%
TOTAL, REVENUES			7,382,923.00	7,382,923.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,455,000.00	2,455,000.00	0.0%
Bond Interest and Other Service Charges		7434	6,016,030.00	6,016,030.00	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)			8,471,030.00	8,471,030.00	0.0%
TOTAL, EXPENDITURES			8,471,030.00	8,471,030.00	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	7,382,923.00	7,382,923.00	0.0%
5) TOTAL, REVENUES			7,382,923.00	7,382,923.00	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	8,471,030.00	8,471,030.00	0.0%
10) TOTAL, EXPENDITURES			8,471,030.00	8,471,030.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,088,107.00)	(1,088,107.00)	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)			(1,088,107.00)	(1,088,107.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,763,662.00	5,675,555.00	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,763,662.00	5,675,555.00	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,763,662.00	5,675,555.00	-16.1%
2) Ending Balance, June 30 (E + F1e)			5,675,555.00	4,587,448.00	-19.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,675,555.00	4,587,448.00	-19.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Object	Beginning Balances (Ret. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds Federal Revenue Other State Revenue Other Local Revenue Interfund Transfers In All Other Financing Sources	JUNE		20,231,808.00	18,383,826.00	12,456,736.00	14,492,709.00	12,508,895.00	10,474,723.00	16,555,798.00	16,514,962.00
	8010-8019		2,747,179.00	2,747,179.00	8,288,499.00	4,944,922.00	4,944,922.00	8,288,499.00	4,944,922.00	4,944,922.00
	8020-8079		25,407.00	289,553.00	36,575.00	(81.00)	337,255.00	4,124,199.00	1,782,928.00	1,945,334.00
	8080-8099		0.00	0.00	742,029.00	0.00	0.00	742,029.00	0.00	0.00
	8100-8299		652,031.00	(1,247,607.00)	462,805.00	467,388.00	55,455.00	154,491.00	605,935.00	0.00
	8300-8599		30,094.00	81,623.00	511,156.00	370,589.00	1,242,890.00	630,546.00	687,394.00	67,750.00
	8600-8799									
	8910-8929									
	8930-8979									
	TOTAL RECEIPTS		3,454,711.00	1,870,748.00	10,021,064.00	5,782,818.00	6,580,522.00	13,919,764.00	8,021,179.00	6,958,006.00
C. DISBURSEMENTS										
Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services Capital Outlay Other Outgo Interfund Transfers Out All Other Financing Uses	1000-1999		4,184,298.00	4,184,298.00	4,184,298.00	4,184,298.00	4,184,298.00	4,184,298.00	4,184,298.00	4,184,298.00
	2000-2999		680,324.00	1,360,649.00	1,360,649.00	1,360,649.00	1,360,649.00	1,360,649.00	1,360,649.00	1,360,649.00
	3000-3999		835,567.00	1,086,430.00	1,825,730.00	1,825,730.00	1,825,730.00	1,825,730.00	1,825,730.00	1,825,730.00
	4000-4999		188,355.00	339,146.00	153,317.00	190,488.00	287,427.00	153,508.00	160,043.00	188,799.00
	5000-5999		108,255.00	1,354,919.00	508,972.00	584,049.00	593,776.00	506,921.00	435,480.00	687,930.00
	6000-6599		(5.00)	221,317.00	319,897.00	40,528.00	16,222.00	30,152.00	31,731.00	50,270.00
	7000-7499		2,596.00	(9,754.00)	25,902.00	34,108.00	3,488.00	35,541.00	43,717.00	795,031.00
	7600-7629								0.00	0.00
	7630-7699									0.00
	TOTAL DISBURSEMENTS		5,999,390.00	8,537,005.00	8,378,765.00	8,219,850.00	8,271,590.00	8,095,797.00	8,041,628.00	9,092,707.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows Cash Not In Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Deferred Outflows of Resources	9111-9199									
	9200-9299		2,334,393.00	1,400,636.00	466,879.00	466,879.00	7,973.00	4,089.00	(91,820.00)	(20,209.00)
	9310									
	9320									
	9330									
	9340									
	9490									
	SUBTOTAL	0.00	2,334,393.00	1,400,636.00	466,879.00	466,879.00	7,973.00	4,089.00	(91,820.00)	(20,209.00)
	Liabilities and Deferred Inflows									
	9500-9599		1,637,696.00	661,469.00	73,205.00	13,661.00	351,077.00	(254,020.00)	(71,433.00)	(695,779.00)
Nonoperating Suspense Clearing TOTAL BALANCE SHEET ITEMS E. NET INCREASE/DECREASE (B - C + D) F. ENDING CASH (A + E) G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	9610									
	9640									
	9650									
	9690		1,637,696.00	661,469.00	73,205.00	13,661.00	351,077.00	(254,020.00)	(71,433.00)	(695,779.00)
	SUBTOTAL	0.00	1,637,696.00	661,469.00	73,205.00	13,661.00	351,077.00	(254,020.00)	(71,433.00)	(695,779.00)
	Nonoperating									
	Suspense Clearing		0.00							
	TOTAL BALANCE SHEET ITEMS	0.00	696,697.00	739,167.00	393,674.00	453,218.00	(343,104.00)	258,108.00	(20,387.00)	675,570.00
	E. NET INCREASE/DECREASE (B - C + D)		(1,847,982.00)	(5,927,090.00)	2,035,973.00	(1,983,814.00)	(2,034,172.00)	6,081,075.00	(40,836.00)	(1,459,131.00)
	F. ENDING CASH (A + E)		18,383,826.00	12,456,736.00	14,492,709.00	12,508,895.00	10,474,723.00	16,555,798.00	16,514,962.00	15,055,831.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		JUNE	15,055,831.00	14,681,663.00	15,986,491.00	13,703,506.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019	8,268,499.00	4,944,922.00	4,944,922.00	8,268,498.00	0.00		68,237,885.00	68,237,885.00
Property Taxes		8020-8079	47,825.00	2,680,383.00	1,727,473.00	3,787,823.00	0.00		16,784,674.00	16,784,675.00
Miscellaneous Funds		8080-8099	0.00		0.00	0.00			0.00	0.00
Federal Revenue		8100-8299	356,174.00	0.00	0.00	1,127,884.00			2,968,116.00	2,968,115.00
Other State Revenue		8300-8599	6,932.00	727,841.00	0.00	1,579,840.00			3,465,111.00	3,465,111.00
Other Local Revenue		8600-8799	180,442.00	1,156,034.00	631,671.00	2,525,612.00	1,381,170.00		9,496,971.00	9,496,974.00
Interfund Transfers In		8910-8929	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
TOTAL RECEIPTS			8,859,872.00	9,509,180.00	7,304,066.00	17,289,657.00	1,381,170.00	0.00	100,952,757.00	100,952,760.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	4,184,298.00	4,184,298.00	4,184,298.00	4,184,298.00			50,211,576.00	50,211,578.00
Classified Salaries		2000-2999	1,360,649.00	1,360,649.00	1,360,649.00	1,360,649.00			15,647,463.00	15,647,460.00
Employee Benefits		3000-3999	1,825,730.00	1,825,730.00	1,825,730.00	2,347,914.00			20,701,481.00	20,701,481.00
Books and Supplies		4000-4999	208,139.00	159,038.00	185,949.00	1,876,999.00			4,091,206.00	4,091,207.00
Services		5000-5999	765,387.00	269,046.00	785,233.00	3,750,620.00			10,350,568.00	10,350,568.00
Capital Outlay		6000-6599	71,620.00	27,982.00	125,883.00	235,403.00		0.00	1,171,000.00	1,171,000.00
Other Outgo		7000-7499	711,123.00	15,128.00	121,529.00	711,094.00			2,489,503.00	2,489,503.00
Interfund Transfers Out		7600-7629	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
TOTAL DISBURSEMENTS			9,126,946.00	7,841,871.00	8,589,271.00	14,466,977.00	0.00	0.00	104,662,797.00	104,662,797.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury		9111-9199							0.00	
Accounts Receivable		9200-9299	101,092.00	(105,210.00)	302,309.00	(198,223.00)			4,668,787.00	
Due From Other Funds		9310							0.00	
Stores		9320							0.00	
Prepaid Expenditures		9330							0.00	
Other Current Assets		9340							0.00	
Deferred Outflows of Resources		9490				0.00			0.00	
SUBTOTAL			101,092.00	(105,210.00)	302,309.00	(198,223.00)	0.00	0.00	4,668,787.00	
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599							5,881,226.00	
Due To Other Funds		9610	208,186.00	257,271.00	1,300,089.00	2,399,804.00			0.00	
Current Loans		9640							0.00	
Unearned Revenues		9650							0.00	
Deferred Inflows of Resources		9690							0.00	
SUBTOTAL			208,186.00	257,271.00	1,300,089.00	2,399,804.00	0.00	0.00	5,881,226.00	
Nonoperating										
Suspense Clearing		9910							0.00	
TOTAL BALANCE SHEET ITEMS			(107,094.00)	(382,481.00)	(997,780.00)	(2,598,027.00)	0.00	0.00	(1,212,439.00)	
E. NET INCREASE/DECREASE (B - C + D)			(374,168.00)	1,304,828.00	(2,282,985.00)	224,653.00	1,381,170.00	0.00	(4,922,479.00)	(3,710,037.00)
F. ENDING CASH (A + E)			14,681,663.00	15,986,491.00	13,703,506.00	13,928,159.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									15,309,329.00	

July 1 Budget
2017-18 Budget
Cashflow Worksheet - Budget Year (2)

19 64329 0000000
Form CASH

Bonita Unified
Los Angeles County

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF										
A. BEGINNING CASH	JUNE		13,928,159.00	13,688,550.00	8,312,044.00	10,541,695.00	8,681,396.00	7,124,388.00	13,066,533.00	13,075,126.00
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019		2,912,734.00	2,912,734.00	8,566,498.00	5,242,921.00	5,242,921.00	8,566,498.00	5,242,921.00	5,242,921.00
Principal Apportionment	8020-8079		25,407.00	289,553.00	36,575.00	(81.00)	337,255.00	4,124,199.00	1,782,928.00	1,945,334.00
Property Taxes	8080-8099									
Miscellaneous Funds	8100-8299				737,529.00			737,529.00		
Federal Revenue	8300-8599		652,031.00	(1,250,582.00)	471,836.00	467,388.00	55,779.00	155,393.00	606,559.00	0.00
Other State Revenue	8600-8799		30,094.00	81,622.00	520,935.00	377,294.00	1,267,767.00	643,095.00	699,944.00	67,750.00
Other Local Revenue	8810-8829									
Interfund Transfers In	8930-8979									
All Other Financing Sources										
TOTAL RECEIPTS			3,620,266.00	2,033,327.00	10,333,373.00	6,087,522.00	6,903,722.00	14,226,714.00	8,332,352.00	7,256,005.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,240,425.00	4,240,425.00	4,240,425.00	4,240,425.00	4,240,425.00	4,240,425.00	4,240,425.00	4,240,425.00
Classified Salaries	2000-2999		687,823.00	1,375,645.00	1,375,645.00	1,375,645.00	1,375,645.00	1,375,645.00	1,375,645.00	1,375,645.00
Employee Benefits	3000-3999		962,700.00	1,244,216.00	1,928,641.00	1,928,641.00	1,928,641.00	1,928,641.00	1,928,641.00	1,928,641.00
Books and Supplies	4000-4999		189,616.00	348,032.00	157,334.00	195,479.00	294,957.00	157,527.00	164,236.00	193,745.00
Services	5000-5999		111,113.00	1,390,437.00	522,397.00	599,376.00	609,345.00	520,204.00	446,882.00	705,954.00
Capital Outlay	6000-6599		(5.00)	221,318.00	319,897.00	40,528.00	16,222.00	30,152.00	31,731.00	50,270.00
Other Outgo	7000-7499		2,596.00	(9,605.00)	26,262.00	34,606.00	3,468.00	36,063.00	44,377.00	808,390.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,194,268.00	8,810,468.00	8,570,601.00	8,414,700.00	8,468,703.00	8,288,657.00	8,231,937.00	9,303,070.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		2,334,393.00	1,400,635.00	466,879.00	466,879.00	7,973.00	4,088.00	(91,820.00)	(20,209.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	2,334,393.00	1,400,635.00	466,879.00	466,879.00	7,973.00	4,088.00	(91,820.00)	(20,209.00)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	2,334,393.00	1,400,635.00	466,879.00	466,879.00	7,973.00	4,088.00	(91,820.00)	(20,209.00)
E. NET INCREASE/DECREASE (B - C + D)			(239,608.00)	(5,376,506.00)	2,229,651.00	(1,860,299.00)	(1,557,008.00)	5,942,145.00	8,595.00	(2,067,274.00)
F. ENDING CASH (A + E)			13,688,550.00	8,312,044.00	10,541,695.00	8,681,396.00	7,124,388.00	13,066,533.00	13,075,128.00	11,007,854.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		JUNE	11,007,854.00	10,928,605.00	12,630,604.00	11,757,614.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources		8010-8019	8,566,498.00	5,242,921.00	5,242,921.00	8,566,493.00			71,548,981.00	71,548,981.00
Principal Apportionment		8020-8079	47,825.00	2,680,383.00	1,727,473.00	3,787,825.00			16,784,676.00	16,784,675.00
Property Taxes		8080-8099	0.00						0.00	0.00
Miscellaneous Funds		8100-8299	354,014.00			1,121,044.00			2,950,116.00	2,950,115.00
Federal Revenue		8300-8599	6,973.00	731,174.00	0.00	1,583,206.00			3,479,756.00	3,479,756.00
Other State Revenue		8600-8799	182,776.00	1,179,855.00	643,797.00	2,585,099.00	1,410,695.00		9,690,713.00	9,690,713.00
Other Local Revenue		8910-8929							0.00	0.00
Interfund Transfers In		8930-8979							0.00	0.00
All Other Financing Sources										
TOTAL RECEIPTS			9,158,086.00	9,834,333.00	7,614,191.00	17,643,656.00	1,410,695.00	0.00	104,454,242.00	104,454,240.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	4,240,425.00	4,240,425.00	4,240,425.00	4,240,425.00			50,885,100.00	50,885,099.00
Classified Salaries		2000-2999	1,375,645.00	1,375,645.00	1,375,645.00	1,375,645.00			15,819,918.00	15,819,918.00
Employee Benefits		3000-3999	1,928,641.00	1,928,641.00	1,928,641.00	2,140,076.00	70,081.00		21,774,842.00	21,774,846.00
Books and Supplies		4000-4999	213,593.00	163,205.00	190,821.00	1,889,739.00	40,111.00		4,198,395.00	4,198,396.00
Services		5000-5999	785,441.00	276,098.00	805,807.00	3,750,620.00	98,428.00		10,622,102.00	10,622,102.00
Capital Outlay		6000-6599	71,620.00	27,982.00	125,883.00	235,402.00			1,171,000.00	1,171,000.00
Other Outgo		7000-7499	723,062.00	15,128.00	122,268.00	711,094.00	84.00		2,517,793.00	2,517,789.00
Interfund Transfers Out		7600-7629							0.00	0.00
All Other Financing Uses		7630-7699							0.00	0.00
TOTAL DISBURSEMENTS			9,338,427.00	8,027,124.00	8,789,490.00	14,343,001.00	208,704.00	0.00	105,989,150.00	105,989,150.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury		9111-9199							0.00	0.00
Accounts Receivable		9200-9299	101,092.00	(105,210.00)	302,309.00	(198,223.00)			4,668,786.00	4,668,786.00
Due From Other Funds		9310							0.00	0.00
Stores		9320							0.00	0.00
Prepaid Expenditures		9330							0.00	0.00
Other Current Assets		9340							0.00	0.00
Deferred Outflows of Resources		9490							0.00	0.00
SUBTOTAL			101,092.00	(105,210.00)	302,309.00	(198,223.00)	0.00	0.00	4,668,786.00	4,668,786.00
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599							0.00	0.00
Due To Other Funds		9610							0.00	0.00
Current Loans		9640							0.00	0.00
Unearned Revenues		9650							0.00	0.00
Deferred Inflows of Resources		9690							0.00	0.00
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing		9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS			101,092.00	(105,210.00)	302,309.00	(198,223.00)	0.00	0.00	4,668,786.00	4,668,786.00
E. NET INCREASE/DECREASE (B - C + D)			(79,249.00)	1,701,999.00	(872,990.00)	3,102,432.00	1,201,991.00	0.00	2,133,878.00	(2,534,910.00)
F. ENDING CASH (A + E)			10,928,605.00	12,630,604.00	11,757,614.00	14,860,046.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									16,062,037.00	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	9,749	9,806		
Charter School				
Total ADA	9,749	9,806	N/A	Met
Second Prior Year (2015-16)				
District Regular	9,813	9,866		
Charter School				
Total ADA	9,813	9,866	N/A	Met
First Prior Year (2016-17)				
District Regular	9,900	9,897		
Charter School		0		
Total ADA	9,900	9,897	0.0%	Met
Budget Year (2017-18)				
District Regular	9,907			
Charter School	0			
Total ADA	9,907			

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	10,066	10,146		
Charter School				
Total Enrollment	10,066	10,146	N/A	Met
Second Prior Year (2015-16)				
District Regular	10,170	10,269		
Charter School				
Total Enrollment	10,170	10,269	N/A	Met
First Prior Year (2016-17)				
District Regular	10,278	10,245		
Charter School				
Total Enrollment	10,278	10,245	0.3%	Met
Budget Year (2017-18)				
District Regular	10,255			
Charter School				
Total Enrollment	10,255			

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	9,803	10,146	
Charter School		0	
Total ADA/Enrollment	9,803	10,146	96.6%
Second Prior Year (2015-16)			
District Regular	9,863	10,269	
Charter School			
Total ADA/Enrollment	9,863	10,269	96.0%
First Prior Year (2016-17)			
District Regular	9,897	10,245	
Charter School	0		
Total ADA/Enrollment	9,897	10,245	96.6%
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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	9,907	10,255		
Charter School	0			
Total ADA/Enrollment	9,907	10,255	96.6%	Met
1st Subsequent Year (2018-19)				
District Regular	9,917	10,265		
Charter School				
Total ADA/Enrollment	9,917	10,265	96.6%	Met
2nd Subsequent Year (2019-20)				
District Regular	9,926	10,275		
Charter School				
Total ADA/Enrollment	9,926	10,275	96.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)		87,910,676.00	89,825,335.00	91,980,186.00

	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)	9,897.24	9,906.90	9,916.57	9,926.25
b. Prior Year ADA (Funded)		9,897.24	9,906.90	9,916.57
c. Difference (Step 1a minus Step 1b)		9.66	9.67	9.68
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.10%	0.10%	0.10%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		82,927,842.00	85,226,113.00	88,537,209.00
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)		2,106,733.00	3,236,378.00	2,473,635.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		2,106,733.00	3,236,378.00	2,473,635.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		2.54%	3.80%	2.79%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		2.64%	3.90%	2.89%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.64% to 3.64%	2.90% to 4.90%	1.89% to 3.89%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	16,978,699.81	16,784,675.00		
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)	83,010,486.81	85,022,560.00	87,646,849.00	90,118,790.00
District's Projected Change in LCFF Revenue:		2.42%	3.09%	2.82%
LCFF Revenue Standard:		1.64% to 3.64%	2.90% to 4.90%	1.89% to 3.89%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	58,742,803.55	70,013,051.13	83.9%
Second Prior Year (2015-16)	62,554,479.13	74,362,258.61	84.1%
First Prior Year (2016-17)	67,123,566.32	80,718,944.01	83.2%
	Historical Average Ratio:		83.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	3.0%	3.0%	3.0%
	80.7% to 86.7%	80.7% to 86.7%	80.7% to 86.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	70,028,566.00	80,868,669.00	86.6%	Met
1st Subsequent Year (2018-19)	71,717,181.00	83,023,551.00	86.4%	Met
2nd Subsequent Year (2019-20)	73,504,209.00	84,425,467.00	87.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

Increase in PERS and STRS and other related HW costs required decrease in unrestricted expenditures.

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):	2.64%	3.90%	2.89%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.36% to 12.64%	-6.10% to 13.90%	-7.11% to 12.89%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.36% to 7.64%	-1.10% to 8.90%	-2.11% to 7.89%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	3,377,059.05		
Budget Year (2017-18)	2,968,115.00	-12.11%	Yes
1st Subsequent Year (2018-19)	2,950,115.00	-0.61%	No
2nd Subsequent Year (2019-20)	2,950,115.00	0.00%	No

Explanation:
(required if Yes)

Forest Reserve Funds are budgeted when received. The Medi-Cal Billing Option funds are budgeted at a conservative amount and not adjusted until additional monies are received above the original budgeted amount. 2016-17 Title I includes carryover from 2015-16 of \$158,943 and a 20% projected decrease in funding in 2017-18.

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

First Prior Year (2016-17)	5,922,722.42		
Budget Year (2017-18)	3,465,111.00	-41.49%	Yes
1st Subsequent Year (2018-19)	3,479,756.00	0.42%	No
2nd Subsequent Year (2019-20)	3,494,066.00	0.41%	No

Explanation:
(required if Yes)

Mandated costs reimbursement One time money is not budgeted in 2017-18 and outgoing years. No future funding for College Readiness Block Grant after 2016-17.

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

First Prior Year (2016-17)	10,364,694.35		
Budget Year (2017-18)	9,496,974.00	-8.37%	Yes
1st Subsequent Year (2018-19)	9,690,713.00	2.04%	No
2nd Subsequent Year (2019-20)	9,907,027.00	2.23%	No

Explanation:
(required if Yes)

Donations are not budgeted in out years.

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

First Prior Year (2016-17)	7,054,505.92		
Budget Year (2017-18)	4,091,207.00	-42.01%	Yes
1st Subsequent Year (2018-19)	4,198,397.00	2.62%	No
2nd Subsequent Year (2019-20)	4,304,197.00	2.52%	No

Explanation:
(required if Yes)

At 2016-17 First Interim, 2015-16 carryover amounts are rebudgeted for the 2016-17 Fiscal Year.

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

First Prior Year (2016-17)	11,334,800.38		
Budget Year (2017-18)	10,350,568.00	-8.68%	Yes
1st Subsequent Year (2018-19)	10,622,101.00	2.62%	No
2nd Subsequent Year (2019-20)	11,070,114.00	4.22%	No

Explanation:
(required if Yes)

Reduction in Outside Services in out years.

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)	19,664,475.82		
Budget Year (2017-18)	15,930,200.00	-18.99%	Not Met
1st Subsequent Year (2018-19)	16,120,584.00	1.20%	Met
2nd Subsequent Year (2019-20)	16,351,208.00	1.43%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	18,389,306.30		
Budget Year (2017-18)	14,441,775.00	-21.47%	Not Met
1st Subsequent Year (2018-19)	14,820,498.00	2.62%	Met
2nd Subsequent Year (2019-20)	15,374,311.00	3.74%	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)

Forest Reserve Funds are budgeted when received. The Medi-Cal Billing Option funds are budgeted at a conservative amount and not adjusted until additional monies are received above the original budgeted amount. 2016-17 Title I includes carryover from 2015-16 of \$158,943 and a 20% projected decrease in funding in 2017-18.

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

Mandated costs reimbursement One time money is not budgeted in 2017-18 and outgoing years. No future funding for College Readiness Block Grant after 2016-17.

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

Donations are not budgeted in out years.

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

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

At 2016-17 First Interim, 2015-16 carryover amounts are rebudgeted for the 2016-17 Fiscal Year.

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

Reduction in Outside Services in out years.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	104,662,797.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	104,662,797.00	3,139,883.91	0.00	0.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
2,093,255.94	2,093,255.94

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

0.00	Status
	Not 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:

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

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

District does not use resource 81500.0 but does budget the 3% minimum requirement using goal 00021.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,730,835.00	2,920,688.00	3,502,093.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,226,895.63	2,827,131.84	7,322,512.16
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)	6,957,730.63	5,747,819.84	10,824,605.16
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	91,027,827.85	97,356,253.15	116,886,434.98
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	91,027,827.85	97,356,253.15	116,886,434.98
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	7.6%	5.9%	9.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.5%	2.0%	3.1%

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)	(1,916,805.81)	70,013,051.13	2.7%	Not Met
Second Prior Year (2015-16)	7,584,169.65	74,362,258.61	N/A	Met
First Prior Year (2016-17)	(544,205.89)	80,868,944.01	0.7%	Met
Budget Year (2017-18) (Information only)	(3,962,261.00)	80,868,669.00		

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)

For 2014-15, the District was not deficit spending and the calculated 2.7% is very close to the District's Deficit Spending Standard Percentage Level of 2.5%.

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)	9,198,375.01	12,066,690.21	N/A	Met
Second Prior Year (2015-16)	8,398,691.89	10,149,884.40	N/A	Met
First Prior Year (2016-17)	12,336,000.85	17,734,054.05	N/A	Met
Budget Year (2017-18) (Information only)	17,189,848.16			

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.)	9,907	9,917	9,926
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

Yes

- a. Enter the name(s) of the SELPA(s):

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	104,662,797.00	106,989,149.00	108,945,484.00
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)	104,662,797.00	106,989,149.00	108,945,484.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,139,883.91	3,209,674.47	3,268,364.52
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)	3,139,883.91	3,209,674.47	3,268,364.52

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
(Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0.00		
3,139,884.00	3,209,674.00	3,268,364.00
9,451,203.16	6,542,490.16	4,523,113.16
0.00	0.00	0.00
0.00		
0.00		
0.00		
12,591,087.16	9,752,164.16	7,791,477.16
12.03%	9.12%	7.15%
3,139,883.91	3,209,674.47	3,268,364.52
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)	(9,450,602.32)			
Budget Year (2017-18)	(10,382,705.00)	932,102.68	9.9%	Met
1st Subsequent Year (2018-19)	(10,399,741.00)	17,036.00	0.2%	Met
2nd Subsequent Year (2019-20)	(10,671,540.00)	271,799.00	2.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	Fund 1-General Fund	Fund 1-General Fund	372,891
Certificates of Participation	4	Fund 1-General Fund	Fund 1-General Fund	1,565,062
General Obligation Bonds	20	Fund 51-Bond Interest & Redemption Fund	Fund 51-Bond Interest & Redemption Fund	136,813,132
Supp Early Retirement Program		Fund 1-General Fund	Fund 1-General Fund	1,005,035
State School Building Loans				
Compensated Absences		Fund 1-General Fund	Fund 1-General Fund	1,353,734

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

CA Renewable Energy Bonds	17	Fund 1-General Fund	Fund 1-General Fund	13,307,000
TOTAL:				154,416,854

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	131,945	122,324	77,879	47,655
Certificates of Participation	846,337	846,035	847,098	850,000
General Obligation Bonds	8,485,780	8,676,236	8,910,261	8,530,621
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CA Renewable Energy Bonds	482,100	1,051,212	1,043,003	1,053,460
Total Annual Payments:	9,946,162	10,695,807	10,878,241	10,481,736
Has total annual payment increased over prior year (2016-17)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District has implemented a Solar Program funded through the California Renewable Energy Bonds (CREBs). The use of solar will reduce the District's costs for electricity.

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?

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

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

Data must be entered

5. OPEB Contributions

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

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

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

- d. Number of retirees receiving OPEB benefits

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1,266,411.00	1,266,411.00	1,266,411.00
30,000.00	230,000.00	230,000.00
230,000.00	230,000.00	230,000.00
160	160	160

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:

Workers' compensation is funded through Valley Insurance Program, a JPA composed of Bonita USD, Claremont USD, Walnut Valley USD, and Charter Oak USD. An annual actuarial level determines the percent of payroll to be charged in the budget year. The District uses the rate established for the 80% confidence level. The amounts listed below self insurance liabilities are the amounts for the JPA. The self-insurance contributions are based on a \$500,000 self insurance retention.

3. Self-Insurance Liabilities

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

0.00

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)
2,070,151.00	2,038,212.00	2,038,212.00
2,070,151.00	2,038,212.00	2,038,212.00

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	482.0	481.0	481.0	481.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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 Settled

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

Jun 14, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 14, 2017

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

Yes

If Yes, date of budget revision board adoption:

Jun 14, 2017

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

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)

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)

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	364.6	364.6	364.7	364.7

Classified (Non-management) Salary and Benefit Negotiations

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

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

Yes

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

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

Negotiations Settled

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

Jun 14, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 14, 2017

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

Yes

If Yes, date of budget revision board adoption:

Jun 14, 2017

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

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

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

Classified (Non-management) Prior Year Settlements

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	74.6	74.6	74.6	74.6

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
2.5%		

Negotiations Not Settled

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

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**

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

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

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

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

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

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

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

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

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 28, 2017

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|--|----------------|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | <div>No</div> |
| A2. Is the system of personnel position control independent from the payroll system? | <div>Yes</div> |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | <div>No</div> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | <div>No</div> |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <div>No</div> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <div>No</div> |
| A7. Is the district's financial system independent of the county office system? | <div>No</div> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | <div>No</div> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <div>Yes</div> |

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

Comments:
(optional)

A new superintendent was hired as of July 1, 2016.

End of School District Budget Criteria and Standards Review

SACS2017 Financial Reporting Software - 2017.1.0
6/20/2017 4:26:49 PM

19-64329-0000000

July 1 Budget
2016-17 Estimated Actuals
Technical Review Checks

Bonita 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

INTRAED-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

Bonita 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

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.