



Every Student, Every Moment, for Every Opportunity

DATE: June 8, 2017

TO: Anne Silavs - Superintendent

FROM: Tim McLellan – Assistant Superintendent, Business Services

SUBJECT: 2017/18 Budget Summary Report

The budget for 2017/18 is presented for adoption. This budget is based on the assumptions outlined in the Governor’s May Revision and information available to date. It was developed using the Standardized Account Code Structure (SACS) and the process prescribed by the Orange County Department of Education, Integrated Fund Accounting System (IFAS). Estimated actuals for 2016/17 have been projected.

The adopted budget will be revised to include changes resulting from the adoption of the 2017/18 state budget, subsequent revisions, and the closing of the books for fiscal year 2016/17.

The budget is based on a number of assumptions. The most significant of these assumptions are set forth below:

GENERAL FUND

2016/17 Estimated Actuals

The general fund projected ending balance in the amount of \$8,561,652 has increased in the amount of \$409,736 from the second interim reporting period. Components of this balance include a \$15,000 reserve for revolving cash, \$1,262,162 representing the mandated 3% reserve designated for economic uncertainties, an assigned amount of \$4,864,535.

2017/18 Budget

The Governor’s Budget includes the Local Control Funding Formula (LCFF) which continues in its fifth year of implementation. The LCFF replaced the traditional revenue limit calculation and most categorical program funding formulas and allocations. LCFF creates base grants per pupil, a base grade span adjustment for grades K-3 in elementary school districts, plus supplemental funding and concentration grants in place of revenue limits and most categorical program funding. The district continues to make allocations

from unrestricted funds to approved (formerly restricted) programs that are aligned and supported by the Local Control Accountability Plan (LCAP).

The Governor’s May Revision continues to propose a target base grant. This amount is equivalent to the 2012/13 undeficit average revenue limit for all school districts, and the target LCFF/revenue limit will not be reached until the formula is fully implemented in 2020/21. The target is funded each year through a gap percentage, an amount estimated by the Department of Finance. The district’s gap percentage is projected at 43.97% for 2017/18. The base grant amount is further adjusted by grade level, with a 10.4% increase added for K-3 class size reduction.

In addition to the base grant, school districts are entitled to supplemental increases for each enrolled student who is classified as English learner, eligible to participate in the Free and Reduced-Price Meals Program, in foster care or any combination of these factors (unduplicated count); and a concentration grant for each eligible student enrolled that exceeds 50% of total enrollment. For 2017/18, the District expects to have a total unduplicated count percentage of 40.89% which does not qualify for concentration grant funding.

Local Control Funding Formula (LCFF)

Local Control Funding Formula (LCFF) – The LCFF, implemented in fiscal year 2013/14, made fundamental changes in the way Proposition 98 revenues are allocated to schools. At full implementation in fiscal year 2020/21, the LCFF will fund every student, depending on grade span, at the same base rate. At full implementation in 2020/21, the target State funding for elementary school students (grades K-6), is projected to be as follows:

	K-3	4-6
Base Grant Entitlement per ADA	\$ 7,083	\$ 7,189
2017/18 COLA (1.56%)	\$ 110	\$ 112
CSR Augmentation Grant (10.4%)	\$ 748	n/a
Adjusted Base Grant per ADA	\$ 7,941	\$ 7,301

(LCFF Target Funding)

Two factors, known as Supplemental and Concentration Grants, will be applied to the LCFF base grant for eligible students. Supplemental and Concentration Grant increases are calculated based on the unduplicated percentage of total enrollment accounted for by English language learners, free and reduced-price meal (FRPM) program eligible students, and foster youth.

	K-3	4-6
Supplemental Grant (20%)	\$ 1,588	\$ 1,460
Concentration Grant (55%)	\$ 3,971	\$ 3,651

*Cypress does not qualify for the concentration grant

Supplemental Grant funding is provided for each qualifying student. Concentration Grant funding is provided for program-eligible students exceeding 55 percent of the District's enrollment. The District doesn't currently have sufficient eligible students to qualify for Concentration Grant funding.

The 2020/21 LCFF Target receives a Cost of Living Adjustment (COLA) each year. For 2017/18, the COLA will be 1.56%. A portion of the shortfall, or gap between the LCFF Target and the current year's funded base grant will be provided each year from 2013/14 to 2020/21. The State will provide gap funding based on available revenues.

Revenues

Revenues are projected using the FCMAT version of the Local Control Funding Formula (LCFF), which reflects updated information available from School Services of California, Department of Finance and the Orange County Department of Education (OCDE).

1. Enrollment – The enrollment projections for the budget year assumes that enrollment will decline by approximately 65 students as compared to current year enrollment. The projected enrollment for October 2017 CBEDS is 3,915.
2. Revenue received from the State under LCFF continues to be funded on the higher of current year Average Daily Attendance (ADA) or prior year ADA. ADA is calculated by dividing the total number of days of *student attendance* by the number of *days of school taught* during the same period. Funding for the budget year will be primarily based on the P-2 ADA calculation, which for the budget year includes 180 days. ADA for a school year is not usually finalized until sometime in the late summer or early fall the following year.

ADA for the budget year is projected to be 3,842.93 (the P-2 ADA amount realized in April 2017). The final figure for the budget year P-2 ADA will not be known until after mid-April 2018.

3. School Site Allocations – General Fund allocations to schools for instructional support and operational costs will be based on allocation per ADA using the same formula as current year. Certificated staffing allocations will be implemented to formula and meet the collective bargaining agreement in place.
 - 3.1. Site Supply Budget Formula: The formula calls for \$45.00 per regular education student, \$85.00 per special education student, and \$7.00 per student for technology support.
 - 3.2. Certificated staffing ratio: Teacher-to-student Ratios (regular education) is implemented to formula and meets the collective bargaining agreement in place. Class-size ratios for K-3 in 2016/17 averaged 25.7-to-1 and are expected to be lowered to an average 24.2 in 2017/18. This ratio may become lower pending outcomes of future negotiations. For grades 4-6, class size ratios for 2016/17 averaged 30.2 and are expected to be 30.1-to-1 in 2017/18.

4. 2017/18 LCFF GAP Funding and LCFF Entitlement calculation is provided below:

Total ADA	[K-3] 2,164.52 x 7,941 =	\$ 17,188,453
	[4-6] 1,705.10 x 7,301 =	\$ 12,448,935
Supplemental ADA (40.89%)	[K-3] 885 x 1,588 =	\$ 1,405,380
	[4-6] 697 x 1,460 =	\$ 1,017,620
LCFF Target Funding 2020/21		<u>\$ 32,060,388</u>
TIIG		n/a
Transportation		\$ 227,322
LCFF Target		<u>\$ 32,287,710</u>
Less: LCFF Floor (2016/17)		\$ 30,652,556
GAP		<u>\$ 1,635,154</u>
2017/18 GAP Funding Rate		43.97%
2017/18 Funded GAP Revenue		<u>\$ 718,977</u>
Add: LCFF Floor (2016/17)		\$ 30,652,556
LCFF Entitlement for 2017/18		<u>\$ 31,371,533</u>
Supplemental Grant GAP Funding		\$ 1,839,691
Minimum Proportionality Percentage		6.28%

The Supplement Grant Gap Funding of \$1,839,691 is attributable to the students that comprise the District's unduplicated percentage of total enrollment (40.89%) accounted for by English language learners, free and reduced-price meal (FRPM) program-eligible students, and foster youth. The primary goal of the District's Local Control Accountability Plan (LCAP) will be to demonstrate the nexus between this revenue and how the District intends to meet the educational needs of the students that generated these funds.

5. Reimbursement for Mandated Costs will be budgeted at \$28/ADA for a total of approximately \$107,576.
6. State special education funding is expected to receive 1.56% percent COLA.
7. Lottery – Lottery expenditures for the budget year will be maintained at prior-year levels in support of programs identified in the 2017/18 budget with minor adjustments.
 - 7.1. Lottery unrestricted revenue will be calculated at \$144 per ADA. Unrestricted revenue is projected to be approximately \$553,248.
 - 7.2. Lottery restricted revenue for instructional materials will be calculated at \$45 per ADA. Restricted revenue is projected to be approximately \$172,890.
8. Redevelopment Agencies (RDAs) Pass-Through Agreements – The District anticipates receiving approximately \$1.1 million during the budget year.
9. Interest
 - 9.1. Interest earnings on funds in custody will be budgeted at 0.79 percent.
 - 9.2. Interest earnings for funds on deposit with the County Treasurer will be budgeted at 0.79 percent.

Expenditures

10. Salaries and Benefits

- 10.1. Step and Column increases will be reflected for those certificated, classified, and administrative employees who qualify for movement based upon their longevity with the District, earned education credits, and negotiated agreements.
- 10.2. Salary and benefit costs estimated for employee groups will increase by the following percentages due to employee movement across the salary schedule:

Certificated	2.50%
Classified	2.00%
- 10.3. Vacancies created due to retirements, or employees indicating the intent not to return will be budgeted as follows:

Certificated	Column 4, Step 8
Classified	Step 3, Range per Classification
Administrative	Step 3, Range per Classification

11. Statutory Benefits

- 11.1. The District will utilize the following employer rates for statutory benefits for the budget year, based upon currently available information from various State agencies:

STRS	14.43%
PERS	15.531%
OASDI	6.20%
Medicare	1.45%
Workers Compensation	1.16%
Unemployment	0.05%

12. Health and welfare insurance costs for the District for the budget year are projected to increase by 7 percent.
13. Workers Compensation/Property and Liability insurance premiums for the budget year are projected to increase by 3 percent.
14. Utilities are expected to increase by 3 percent over the current year.

Debt Service and Lease Payments

15. The District currently does not plan to enter into significant additional lease obligations during the budget year.
16. The COPs issued in March 2013 for the Arnold School modernization will be repaid by redevelopment income received between now and 2018. The COPs are subject to prepayment prior to maturity in whole or in part on any date, on or after May 1, 2018, at the option of the District. The District plans to take advantage of its option to make prepayment of these COPs prior to the maturity date. The General Fund will not be used to service this debt.

FUND BALANCE AND RESERVES

The projected ending fund balance in 2016/17 is \$8,561,652. The projected Reserve for Economic Uncertainties in the General Fund is \$1,262,162, the mandated 3% required by the state for this size of district. The reserve for revolving cash is \$15,000, legally restricted balances total \$503,956, an assigned amount of \$4,846,535 and an unassigned amount of \$573,786.

In keeping with Senate Bill (SB) 858, this budget has determined the total amount of assigned and unassigned ending fund balances for the 2017/18 fiscal year as follows:

Assigned

Minimum Proportionality Reserve	\$ 614,535
ELA Textbook Adoption	\$ 1,200,000

Accrued Liability	\$ 320,000
Routine Restricted Maintenance Reserve	\$ 1,262,000
Health & Welfare Reserve	\$ 350,000
PERS/STRS 2018/19 Increase Reserve	\$ 550,000
PERS/STRS 2019/20 Increase Reserve	\$ 550,000

OTHER FUNDS

Cafeteria Fund (13)

For 2017/18, federal and state meal reimbursement rates are updated at projected rates, plus expected local revenues. Expenditures are adjusted to reflect program requirements.

Deferred Maintenance Fund (14)

Deferred Maintenance is part of the LCFF. Deferred Maintenance support from the General Fund is recognized as an assigned amount of \$1,262,000 as a future transfer of revenue. These monies will be used to support the Deferred Maintenance Program.

Building Fund (21)

The Building Fund exists primarily to account separately for proceeds from the sale of bonds and for the acquisition or construction/modernization of major capital facilities. The principal revenue accounts in this fund are Interest and Proceeds from the Sale of Bonds. To-date, the district has exhausted all bond proceeds until its next series sale of bonds. The projected balance of the fund is zero.

Capital Facilities Fund (25)

This fund is used primarily to account separately for monies received from fees levied on developers as a condition for improving a development and for the receipt and disbursement of redevelopment monies from redevelopment agencies. Revenues from developer fees are to be used for the board approved construction/reconstruction of school facilities. The projected balance of funds available for expenditure in the adopted budget is \$2,070,090.

County School Facilities Fund (35)

This fund is used to account for receipt and expenditure of bond funds from the State and related district matching funds. Typical expenditures in this fund include items charged to Capital Outlay, i.e., Buildings, and Improvement of Buildings. The district, when eligible, continues to apply for state grants, and is entitled to receive approximately \$4.8 million for the completion of modernization of both Arnold Elementary and Luther Elementary.

Special Reserve Fund for Capital Outlay Projects (40)

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of monies for capital outlay purposes. Projected revenues are derived from particular redevelopment entitlements made available through pass-through agreements. In addition, other projected revenues include monies generated through lease agreements made for use of select closed schools. Expenditures related to the facilities master plan and asset management planning are recorded in this fund. The projected balance of funds available for expenditure in the adopted budget is \$3,650,246.

Self-Insurance Fund (67)

Self-Insurance funds are used for monies received for self-insurance activities from other operating funds of the district. The district currently maintains one self-insurance fund for its health & welfare self-insurance fund for vision/dental programs offered.

Self-Insurance funds are maintained by the district for the payment of claims, administrative costs, deductible insurance amounts, excess insurance, and other related costs associated with health and welfare.

MULTI-YEAR PROJECTION

The district has prepared a multi-year projection of its General Fund as required by State law. As advised by the Orange County Department of Education (OCDE), the district uses software developed by Fiscal Crisis & Management Assistance Team (FCMAT) for this purpose. The following significant assumptions are used in the preparation of this projection:

- Enrollment is based on CalPADS enrollment steps in grades, incoming kindergarten student trends, and Inter/Intra district trends. Enrollment is projected to decrease by 65 students in 2017/18, and be maintained at 3,915 students in years 2018/19 and 2019/20.
- Cost of living adjustments (COLAs) to revenues are based on projections prepared by School Services of California, Inc. A statutory COLA of 1.56% has been applied to 2017/18, and COLAs of 2.15% and 2.35% have been applied to 2018/19 and 2019/20 respectively.
- The Governor has proposed to increase the unrestricted one-time per ADA funds included in the January budget, from \$48 to \$170 per ADA to be paid in May 2019, and only if the 2017/18 Prop. 98 minimum guarantee is determined by the Department of Finance to be greater than or equal to the amount in the 2017/18 final state budget. As a result, one-time funds are not included in the 2017/18 District budget including no adjustments to expenditures for one-time items.
- Step and longevity increases are included in the projection.

- Negotiations have been settled for 2017/18 fiscal year and adjustments have been made to expenditures accordingly.
- No provision has been made to fund the OPEB liability/"ARC" above the "pay-as-you-go" amount in either the budget or projection years.

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: Cypress School District
Date: June 08, 2017

Place: Cypress School District
Date: June 08, 2017
Time: 07:00 PM

Adoption Date: June 15, 2017

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

Contact person for additional information on the budget reports:

Name: Tim McLellan

Telephone: 714-220-6941

Title: Assistant Superintendent

E-mail: TMCLellan@cypsd.org

Criteria and Standards Review Summary

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

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

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.		
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.		
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		
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.		
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.		
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.		
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.		
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		
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.		
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.		

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?		
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?		
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?		
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)?		
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?		

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?		
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?		
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		
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)		
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:		
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?		

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?		
A2	Independent Position Control	Is personnel position control independent from the payroll system?		
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		
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?		
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?		

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?		
A7	Independent Financial System	Is the district's financial system independent from the county office system?		
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).		
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?		

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:
Keenan and Associates

() 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 15, 2017

For additional information on this certification, please contact:

Name: Tim McLellan

Title: Assistant Superintendent

Telephone: 714-220-6941

E-mail: TMCLellan@cypsd.org

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	30,652,555.00	0.00	30,652,555.00	31,383,329.00	0.00	31,383,329.00	2.4%
2) Federal Revenue		8100-8299	62,803.00	1,673,401.00	1,736,204.00	62,803.00	1,688,401.00	1,751,204.00	0.9%
3) Other State Revenue		8300-8599	1,475,411.00	4,203,023.00	5,678,434.00	652,290.00	3,859,193.00	4,511,483.00	-20.6%
4) Other Local Revenue		8600-8799	2,470,819.00	595,031.00	3,065,850.00	2,470,819.00	595,031.00	3,065,850.00	0.0%
5) TOTAL, REVENUES			34,661,588.00	6,471,455.00	41,133,043.00	34,569,241.00	6,142,625.00	40,711,866.00	-1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	15,254,150.00	3,179,185.00	18,433,335.00	15,574,453.00	3,085,940.00	18,660,393.00	1.2%
2) Classified Salaries		2000-2999	3,890,560.00	2,104,978.00	5,995,538.00	3,895,792.00	2,079,205.00	5,974,997.00	-0.3%
3) Employee Benefits		3000-3999	5,933,560.00	2,519,707.00	8,453,267.00	6,413,834.00	2,561,717.00	8,975,551.00	6.2%
4) Books and Supplies		4000-4999	1,787,623.00	454,581.00	2,242,204.00	1,483,886.00	438,714.00	1,922,600.00	-14.3%
5) Services and Other Operating Expenditures		5000-5999	3,121,624.00	1,776,759.00	4,898,383.00	2,759,829.00	1,556,752.00	4,316,581.00	-11.9%
6) Capital Outlay		6000-6999	383,358.00	621,126.00	1,004,484.00	113,795.00	199,902.00	313,697.00	-68.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	291,754.00	444,893.00	736,647.00	291,754.00	444,893.00	736,647.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(351,076.00)	330,087.00	(20,989.00)	(351,076.00)	330,087.00	(20,989.00)	0.0%
9) TOTAL, EXPENDITURES			30,311,553.00	11,431,316.00	41,742,869.00	30,182,267.00	10,697,210.00	40,879,477.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,350,035.00	(4,959,861.00)	(609,826.00)	4,386,974.00	(4,554,585.00)	(167,611.00)	-72.5%
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	1,292,601.00	0.00	1,292,601.00	1,192,601.00	0.00	1,192,601.00	-7.7%
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	(4,723,484.00)	4,723,484.00	0.00	(4,432,411.00)	4,432,411.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,016,085.00)	4,723,484.00	(1,292,601.00)	(5,625,012.00)	4,432,411.00	(1,192,601.00)	-7.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,666,050.00)	(236,377.00)	(1,902,427.00)	(1,238,038.00)	(122,174.00)	(1,360,212.00)	-28.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,601,572.00	862,507.00	10,464,079.00	7,935,522.00	626,130.00	8,561,652.00	-18.2%
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)			9,601,572.00	862,507.00	10,464,079.00	7,935,522.00	626,130.00	8,561,652.00	-18.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,601,572.00	862,507.00	10,464,079.00	7,935,522.00	626,130.00	8,561,652.00	-18.2%
2) Ending Balance, June 30 (E + F1e)			7,935,522.00	626,130.00	8,561,652.00	6,697,484.00	503,956.00	7,201,440.00	-15.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	626,130.00	626,130.00	0.00	503,956.00	503,956.00	-19.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,588,360.00	0.00	5,588,360.00	4,846,535.00	0.00	4,846,535.00	-13.3%
Minimum Proportionality Reserve	0000	9780				614,535.00		614,535.00	
ELA Textbook Adoption Reserve	0000	9780				1,200,000.00		1,200,000.00	
Accrued Liability Reserve	0000	9780				320,000.00		320,000.00	
Routine Restricted Maint Reserve	0000	9780				1,262,000.00		1,262,000.00	
Health and Welfare Reserve	0000	9780				350,000.00		350,000.00	
PERS/STRS 2018/19 Increase Reserve	0000	9780				550,000.00		550,000.00	
PERS/STRS 2019/20 Increase Reserve	0000	9780				550,000.00		550,000.00	
CSR Reserve	0000	9780	505,000.00		505,000.00				
Minimum Prop Reserve	0000	9780	614,535.00		614,535.00				
LCFF One Time Reserve	0000	9780	910,000.00		910,000.00				
Accrued Liability Reserve	0000	9780	320,000.00		320,000.00				
RRMA Maint Reserve	0000	9780	1,113,742.00		1,113,742.00				
STEM Reserve	0000	9780	1,325,083.00		1,325,083.00				
H & W Reserve	0000	9780	350,000.00		350,000.00				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS/STRS Increase Reserve 2017/18	0000	9780	450,000.00		450,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,291,064.00	0.00	1,291,064.00	1,262,163.00	0.00	1,262,163.00	-2.2%
Unassigned/Unappropriated Amount		9790	1,041,098.00	0.00	1,041,098.00	573,786.00	0.00	573,786.00	-44.9%

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	244,757.00	244,757.00	0.0%
4) Other Local Revenue		8600-8799	3,658.00	0.00	-100.0%
5) TOTAL, REVENUES			248,415.00	244,757.00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	151,815.00	123,092.00	-18.9%
3) Employee Benefits		3000-3999	47,752.00	47,752.00	0.0%
4) Books and Supplies		4000-4999	86,702.00	52,805.00	-39.1%
5) Services and Other Operating Expenditures		5000-5999	41,157.00	119.00	-99.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,989.00	20,989.00	0.0%
9) TOTAL, EXPENDITURES			348,415.00	244,757.00	-29.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	806,530.00	806,530.00	0.0%
3) Other State Revenue		8300-8599	55,000.00	55,000.00	0.0%
4) Other Local Revenue		8600-8799	682,875.00	682,875.00	0.0%
5) TOTAL, REVENUES			1,544,405.00	1,544,405.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	527,974.00	527,974.00	0.0%
3) Employee Benefits		3000-3999	252,374.00	252,374.00	0.0%
4) Books and Supplies		4000-4999	823,238.00	823,238.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	70,477.00	69,977.00	-0.7%
6) Capital Outlay		6000-6999	18,913.00	18,913.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,692,976.00	1,692,476.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(148,571.00)	(148,071.00)	-0.3%
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)			(148,571.00)	(148,071.00)	-0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	335,038.00	186,467.00	-44.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			335,038.00	186,467.00	-44.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			335,038.00	186,467.00	-44.3%
2) Ending Balance, June 30 (E + F1e)			186,467.00	38,396.00	-79.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			186,467.00	38,396.00	-79.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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	9,390.00	9,390.00	0.0%
5) TOTAL, REVENUES			9,390.00	9,390.00	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	103,268.00	103,268.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			103,268.00	103,268.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,878.00)	(93,878.00)	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)			(93,878.00)	(93,878.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,439,473.00	1,345,595.00	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,439,473.00	1,345,595.00	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,439,473.00	1,345,595.00	-6.5%
2) Ending Balance, June 30 (E + F1e)			1,345,595.00	1,251,717.00	-7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,345,595.00	1,251,717.00	-7.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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
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	268,116.00	268,116.00	0.0%
5) TOTAL, REVENUES			268,116.00	268,116.00	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	1,377.00	1,377.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,377.00	1,377.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			266,739.00	266,739.00	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)			266,739.00	266,739.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,804,051.00	2,070,790.00	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,804,051.00	2,070,790.00	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,804,051.00	2,070,790.00	14.8%
2) Ending Balance, June 30 (E + F1e)			2,070,790.00	2,337,529.00	12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,070,790.00	2,337,529.00	12.9%
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
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	5.00	5.00	0.0%
5) TOTAL, REVENUES			5.00	5.00	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	5.00	5.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5.00	5.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	514.00	514.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			514.00	514.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514.00	514.00	0.0%
2) Ending Balance, June 30 (E + F1e)			514.00	514.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			514.00	514.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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
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	1,582,565.00	1,582,565.00	0.0%
5) TOTAL, REVENUES			1,582,565.00	1,582,565.00	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	328,028.00	143,648.00	-56.2%
5) Services and Other Operating Expenditures		5000-5999	217,696.00	216,046.00	-0.8%
6) Capital Outlay		6000-6999	2,736,268.00	583,630.00	-78.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	566,000.00	231,000.00	-59.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,847,992.00	1,174,324.00	-69.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,265,427.00)	408,241.00	-118.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,192,602.00	1,192,601.00	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			1,192,602.00	1,192,601.00	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)			(1,072,825.00)	1,600,842.00	-249.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,723,071.00	3,650,246.00	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,723,071.00	3,650,246.00	-22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,723,071.00	3,650,246.00	-22.7%
2) Ending Balance, June 30 (E + F1e)			3,650,246.00	5,251,088.00	43.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,650,246.00	5,251,088.00	43.9%
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
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	2,891,795.00	2,891,795.00	0.0%
5) TOTAL, REVENUES			2,891,795.00	2,891,795.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,870,400.00	2,870,400.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,870,400.00	2,870,400.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,395.00	21,395.00	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 NET POSITION (C + D4)			21,395.00	21,395.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,066,858.00	1,088,253.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,066,858.00	1,088,253.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,066,858.00	1,088,253.00	2.0%
2) Ending Net Position, June 30 (E + F1e)			1,088,253.00	1,109,648.00	2.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,088,253.00	1,109,648.00	2.0%

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)	3,854.58	3,854.58	3,854.58	3,827.60	3,827.60	3,827.60
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)	3,854.58	3,854.58	3,854.58	3,827.60	3,827.60	3,827.60
5. District Funded County Program ADA						
a. County Community Schools	15.04	15.04	15.04	15.04	15.04	15.04
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)	15.04	15.04	15.04	15.04	15.04	15.04
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,869.62	3,869.62	3,869.62	3,842.64	3,842.64	3,842.64
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
		ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH		8,583,980.71	8,884,279.36	7,571,695.59	5,637,501.39	4,024,513.25	5,742,173.67	11,751,979.86	10,871,404.30
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	559,267.25	559,267.25	1,865,568.05	1,006,681.05	1,431,627.98	1,865,567.05	1,006,681.05	996,854.65
Property Taxes	8020-8079	287,972.11	10,986.37	338,595.50	17,163.17	2,784,585.31	4,663,774.80	1,238,978.54	10,703.61
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	320,922.20	16,062.19	11,299.12	35.58	871.56	36,652.92	6,957.61	1,745.49
Other State Revenue	8300-8599	96,479.20	441,052.20	173,662.56	324,113.58	355,880.56	574,460.60	642,786.93	231,583.72
Other Local Revenue	8600-8799	6,225.93	21,579.17	107,575.53	119,797.94	43,251.16	69,812.15	820,181.34	15,527.66
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		1,270,866.69	1,048,947.18	2,496,700.76	1,467,791.32	4,616,216.57	7,210,267.52	3,715,585.47	1,256,415.13
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	160,221.33	1,561,743.26	1,594,742.65	1,592,143.19	1,598,272.60	6,964.51	3,155,815.40	1,603,580.29
Classified Salaries	2000-2999	3,168.30	328,166.43	403,306.92	536,529.55	524,449.61	508,956.90	507,819.94	462,193.84
Employee Benefits	3000-3999	55,052.71	120,096.04	1,997,131.03	420,526.80	325,393.24	281,447.82	433,053.23	313,167.16
Books and Supplies	4000-4999	12,549.42	114,216.28	81,230.79	86,313.61	85,185.04	153,801.23	146,631.65	63,838.42
Services	5000-5999	337,423.64	126,414.55	337,678.91	394,366.49	332,037.32	225,675.21	221,774.02	216,576.59
Capital Outlay	6000-6599	0.00	101,558.47	0.00	5,986.10	16,413.68	6,811.00	2,215.39	5,694.00
Other Outgo	7000-7499	9,335.92	9,335.92	16,804.66	44,913.72	16,804.66	16,804.66	28,851.40	3,791.17
Interfund Transfers Out	7600-7629							100,000.00	
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		577,751.32	2,361,530.95	4,430,894.96	3,080,779.46	2,898,556.15	1,200,461.33	4,596,161.03	2,668,841.47
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00							
Accounts Receivable	9200-9299	3,968,201.35	3,968,201.35						
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								
SUBTOTAL		3,968,201.35	3,968,201.35	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	4,361,018.07	4,361,018.07						
Due To Other Funds	9610	0.00							
Current Loans	9640	0.00							
Unearned Revenues	9650	0.00							
Deferred Inflows of Resources	9690								
SUBTOTAL		4,361,018.07	4,361,018.07	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910		0.00						
TOTAL BALANCE SHEET ITEMS		(392,816.72)	(392,816.72)	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		300,298.65	(1,312,583.77)	(1,934,194.20)	(1,612,988.14)	1,717,660.42	6,009,806.19	(880,575.56)	(1,412,426.34)
F. ENDING CASH (A + E)		8,884,279.36	7,571,695.59	5,637,501.39	4,024,513.25	5,742,173.67	11,751,979.86	10,871,404.30	9,458,977.96
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		9,458,977.96	8,297,519.19	11,865,911.36	10,124,105.90				
B. RECEIPTS									
LCCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	439,402.65	996,669.65	996,669.65	2,596,961.72			14,321,218.00	14,321,218.00
Property Taxes	8020-8079	914,429.06	4,765,042.89	486,678.46	1,543,201.18			17,062,111.00	17,062,111.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00				0.00	0.00
Federal Revenue	8100-8299	2,240.68	24,395.50	83,019.88		1,247,001.27		1,751,204.00	1,751,204.00
Other State Revenue	8300-8599	218,918.36	485,562.71	248,994.51		717,988.07		4,511,483.00	4,511,483.00
Other Local Revenue	8600-8799	54,524.89	457,669.29	141,317.93		1,208,387.01		3,065,850.00	3,065,850.00
Interfund Transfers In	8910-8929			0.00				0.00	0.00
All Other Financing Sources	8930-8979			0.00				0.00	0.00
TOTAL RECEIPTS		1,629,515.64	6,729,340.04	1,956,680.43	4,140,162.90	3,173,376.35	0.00	40,711,866.00	40,711,866.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,596,324.12	1,588,967.93	1,602,768.70	2,598,849.02			18,660,393.00	18,660,393.00
Classified Salaries	2000-2999	536,523.16	494,815.63	541,197.15	541,197.15	586,672.42		5,974,997.00	5,974,997.00
Employee Benefits	3000-3999	303,823.79	325,843.69	884,476.06	3,035,541.00	479,998.43		8,975,551.00	8,975,551.00
Books and Supplies	4000-4999	39,542.15	65,439.35	131,054.23	131,054.23	811,743.60		1,922,600.00	1,922,600.00
Services	5000-5999	262,783.06	570,057.61	276,611.76	276,611.76	738,570.08		4,316,581.00	4,316,581.00
Capital Outlay	6000-6599	0.00	0.00	825.00	825.00	173,368.36		313,697.00	313,697.00
Other Outgo	7000-7499	51,978.13	115,823.66	261,552.99	261,552.99	(121,891.88)		715,658.00	715,658.00
Interfund Transfers Out	7600-7629			0.00		1,092,601.00		1,192,601.00	1,192,601.00
All Other Financing Uses	7630-7699			0.00				0.00	0.00
TOTAL DISBURSEMENTS		2,790,974.41	3,160,947.87	3,698,485.89	6,845,631.15	3,761,062.01	0.00	42,072,078.00	42,072,078.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199			0.00				0.00	
Accounts Receivable	9200-9299					(3,173,376.35)		794,825.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(3,173,376.35)	0.00	794,825.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(3,761,062.01)		599,956.06	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(3,761,062.01)	0.00	599,956.06	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	587,685.66	0.00	194,868.94	
E. NET INCREASE/DECREASE (B - C + D)		(1,161,458.77)	3,568,392.17	(1,741,805.46)	(2,705,468.25)	0.00	0.00	(1,165,343.06)	(1,360,212.00)
F. ENDING CASH (A + E)		8,297,519.19	11,865,911.36	10,124,105.90	7,418,637.65				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,418,637.65	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			7,418,637.65	7,524,067.36	6,211,483.59	4,277,289.39	2,664,301.25	4,381,961.67	10,391,767.86	9,611,192.30
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		559,267.25	559,267.25	1,865,568.05	1,006,681.05	1,431,627.98	1,865,567.05	1,006,681.05	996,854.65
Property Taxes	8020-8079		287,972.11	10,986.37	338,595.50	17,163.17	2,784,585.31	4,663,774.80	1,238,978.54	10,703.61
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		320,922.20	16,062.19	11,299.12	35.58	871.56	36,652.92	6,957.61	1,745.49
Other State Revenue	8300-8599		96,479.20	441,052.20	173,662.56	324,113.58	355,880.56	574,460.60	642,786.93	231,583.72
Other Local Revenue	8600-8799		6,225.93	21,579.17	107,575.53	119,797.94	43,251.16	69,812.15	820,181.34	15,527.66
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,270,866.69	1,048,947.18	2,496,700.76	1,467,791.32	4,616,216.57	7,210,267.52	3,715,585.47	1,256,415.13
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		160,221.33	1,561,743.26	1,594,742.65	1,592,143.19	1,598,272.60	6,964.51	3,155,815.40	1,603,580.29
Classified Salaries	2000-2999		3,168.30	328,166.43	403,306.92	536,529.55	524,449.61	508,956.90	507,819.94	462,193.84
Employee Benefits	3000-3999		55,052.71	120,096.04	1,997,131.03	420,526.80	325,393.24	281,447.82	433,053.23	313,167.16
Books and Supplies	4000-4999		12,549.42	114,216.28	81,230.79	86,313.61	85,185.04	153,801.23	146,631.65	63,838.42
Services	5000-5999		337,423.64	126,414.55	337,678.91	394,366.49	332,037.32	225,675.21	221,774.02	216,576.59
Capital Outlay	6000-6599			101,558.47		5,986.10	16,413.68	6,811.00	2,215.39	5,694.00
Other Outgo	7000-7499		9,335.92	9,335.92	16,804.66	44,913.72	16,804.66	16,804.66	28,851.40	3,791.17
Interfund Transfers Out	7600-7629								0.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			577,751.32	2,361,530.95	4,430,894.96	3,080,779.46	2,898,556.15	1,200,461.33	4,496,161.03	2,668,841.47
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	3,173,376.35	3,173,376.35							
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		3,173,376.35	3,173,376.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	3,761,062.01	3,761,062.01							
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		3,761,062.01	3,761,062.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(587,685.66)	(587,685.66)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			105,429.71	(1,312,583.77)	(1,934,194.20)	(1,612,988.14)	1,717,660.42	6,009,806.19	(780,575.56)	(1,412,426.34)
F. ENDING CASH (A + E)			7,524,067.36	6,211,483.59	4,277,289.39	2,664,301.25	4,381,961.67	10,391,767.86	9,611,192.30	8,198,765.96
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		8,198,765.96	7,037,307.19	10,605,699.36	8,863,893.90				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	439,402.65	996,669.65	996,669.65	3,529,974.72			15,254,231.00	15,254,231.00
Property Taxes	8020-8079	914,429.06	4,765,042.89	486,678.46	1,543,201.18			17,062,111.00	17,062,111.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	2,240.68	24,395.50	83,019.88		1,247,001.27		1,751,204.00	1,751,204.00
Other State Revenue	8300-8599	218,918.36	485,562.71	248,994.51		717,988.07		4,511,483.00	4,511,483.00
Other Local Revenue	8600-8799	54,524.89	457,669.29	141,317.93		1,208,387.01		3,065,850.00	3,065,850.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,629,515.64	6,729,340.04	1,956,680.43	5,073,175.90	3,173,376.35	0.00	41,644,879.00	41,644,879.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,596,324.12	1,588,967.93	1,602,768.70	2,598,849.02	466,510.00		19,126,903.00	19,126,903.00
Classified Salaries	2000-2999	536,523.16	494,815.63	541,197.15	541,197.15	706,172.42		6,094,497.00	6,094,497.00
Employee Benefits	3000-3999	303,823.79	325,843.69	884,476.06	3,035,541.00	1,332,353.43		9,827,906.00	9,827,906.00
Books and Supplies	4000-4999	39,542.15	65,439.35	131,054.23	131,054.23	811,743.60		1,922,600.00	1,922,600.00
Services	5000-5999	262,783.06	570,057.61	276,611.76	276,611.76	738,570.08		4,316,581.00	4,316,581.00
Capital Outlay	6000-6599			825.00	825.00	173,368.36		313,697.00	313,697.00
Other Outgo	7000-7499	51,978.13	115,823.66	261,552.99	261,552.99	(121,891.88)		715,658.00	715,658.00
Interfund Transfers Out	7600-7629					1,192,601.00		1,192,601.00	1,192,601.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		2,790,974.41	3,160,947.87	3,698,485.89	6,845,631.15	5,299,427.01	0.00	43,510,443.00	43,510,443.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							3,173,376.35	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	3,173,376.35	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							3,761,062.01	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	3,761,062.01	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(587,685.66)	
E. NET INCREASE/DECREASE (B - C + D)		(1,161,458.77)	3,568,392.17	(1,741,805.46)	(1,772,455.25)	(2,126,050.66)	0.00	(2,453,249.66)	(1,865,564.00)
F. ENDING CASH (A + E)		7,037,307.19	10,605,699.36	8,863,893.90	7,091,438.65				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,965,387.99	

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	31,383,329.00	2.97%	32,316,342.00	2.76%	33,209,069.00
2. Federal Revenues	8100-8299	62,803.00	0.00%	62,803.00	0.00%	62,803.00
3. Other State Revenues	8300-8599	652,290.00	0.00%	652,290.00	0.00%	652,290.00
4. Other Local Revenues	8600-8799	2,470,819.00	0.00%	2,470,819.00	0.00%	2,470,819.00
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	(4,432,411.00)	0.00%	(4,432,411.00)	0.00%	(4,432,411.00)
6. Total (Sum lines A1 thru A5c)		30,136,830.00	3.10%	31,069,843.00	2.87%	31,962,570.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,574,453.00		16,040,963.00
b. Step & Column Adjustment				466,510.00		478,172.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,574,453.00	3.00%	16,040,963.00	2.98%	16,519,135.00
2. Classified Salaries						
a. Base Salaries				3,895,792.00		4,015,292.00
b. Step & Column Adjustment				119,500.00		121,890.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,895,792.00	3.07%	4,015,292.00	3.04%	4,137,182.00
3. Employee Benefits	3000-3999	6,413,834.00	13.29%	7,266,189.00	12.21%	8,153,665.00
4. Books and Supplies	4000-4999	1,483,886.00	0.00%	1,483,886.00	0.00%	1,483,886.00
5. Services and Other Operating Expenditures	5000-5999	2,759,829.00	0.00%	2,759,829.00	0.00%	2,759,829.00
6. Capital Outlay	6000-6999	113,795.00	0.00%	113,795.00	0.00%	113,795.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	291,754.00	0.00%	291,754.00	0.00%	291,754.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(351,076.00)	0.00%	(351,076.00)	0.00%	(351,076.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,192,601.00	0.00%	1,192,601.00	0.00%	1,192,601.00
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)		31,374,868.00	4.58%	32,813,233.00	4.53%	34,300,771.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,238,038.00)		(1,743,390.00)		(2,338,201.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,935,522.00		6,697,484.00		4,954,094.00
2. Ending Fund Balance (Sum lines C and D1)		6,697,484.00		4,954,094.00		2,615,893.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,846,535.00		3,154,948.00		1,245,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,262,163.00		1,305,314.00		1,349,940.00
2. Unassigned/Unappropriated	9790	573,786.00		478,832.00		5,953.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,697,484.00		4,954,094.00		2,615,893.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,262,163.00		1,305,314.00		1,349,940.00
c. Unassigned/Unappropriated	9790	573,786.00		478,832.00		5,953.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,835,949.00		1,784,146.00		1,355,893.00
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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	1,688,401.00	0.00%	1,688,401.00	0.00%	1,688,401.00
3. Other State Revenues	8300-8599	3,859,193.00	0.00%	3,859,193.00	0.00%	3,859,193.00
4. Other Local Revenues	8600-8799	595,031.00	0.00%	595,031.00	0.00%	595,031.00
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	4,432,411.00	0.00%	4,432,411.00	0.00%	4,432,411.00
6. Total (Sum lines A1 thru A5c)		10,575,036.00	0.00%	10,575,036.00	0.00%	10,575,036.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,085,940.00		3,085,940.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,085,940.00	0.00%	3,085,940.00	0.00%	3,085,940.00
2. Classified Salaries						
a. Base Salaries				2,079,205.00		2,079,205.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,079,205.00	0.00%	2,079,205.00	0.00%	2,079,205.00
3. Employee Benefits	3000-3999	2,561,717.00	0.00%	2,561,717.00	0.00%	2,561,717.00
4. Books and Supplies	4000-4999	438,714.00	0.00%	438,714.00	0.00%	438,714.00
5. Services and Other Operating Expenditures	5000-5999	1,556,752.00	0.00%	1,556,752.00	0.00%	1,556,752.00
6. Capital Outlay	6000-6999	199,902.00	0.00%	199,902.00	0.00%	199,902.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	444,893.00	0.00%	444,893.00	0.00%	444,893.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	330,087.00	0.00%	330,087.00	0.00%	330,087.00
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)		10,697,210.00	0.00%	10,697,210.00	0.00%	10,697,210.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(122,174.00)		(122,174.00)		(122,174.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		626,130.00		503,956.00		381,782.00
2. Ending Fund Balance (Sum lines C and D1)		503,956.00		381,782.00		259,608.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	503,956.00		381,782.00		259,608.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		503,956.00		381,782.00		259,608.00
(Line D3f must agree with line D2)						

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	31,383,329.00	2.97%	32,316,342.00	2.76%	33,209,069.00
2. Federal Revenues	8100-8299	1,751,204.00	0.00%	1,751,204.00	0.00%	1,751,204.00
3. Other State Revenues	8300-8599	4,511,483.00	0.00%	4,511,483.00	0.00%	4,511,483.00
4. Other Local Revenues	8600-8799	3,065,850.00	0.00%	3,065,850.00	0.00%	3,065,850.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		40,711,866.00	2.29%	41,644,879.00	2.14%	42,537,606.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,660,393.00		19,126,903.00
b. Step & Column Adjustment				466,510.00		478,172.00
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	18,660,393.00	2.50%	19,126,903.00	2.50%	19,605,075.00
2. Classified Salaries						
a. Base Salaries				5,974,997.00		6,094,497.00
b. Step & Column Adjustment				119,500.00		121,890.00
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	5,974,997.00	2.00%	6,094,497.00	2.00%	6,216,387.00
3. Employee Benefits	3000-3999	8,975,551.00	9.50%	9,827,906.00	9.03%	10,715,382.00
4. Books and Supplies	4000-4999	1,922,600.00	0.00%	1,922,600.00	0.00%	1,922,600.00
5. Services and Other Operating Expenditures	5000-5999	4,316,581.00	0.00%	4,316,581.00	0.00%	4,316,581.00
6. Capital Outlay	6000-6999	313,697.00	0.00%	313,697.00	0.00%	313,697.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	736,647.00	0.00%	736,647.00	0.00%	736,647.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,989.00)	0.00%	(20,989.00)	0.00%	(20,989.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,192,601.00	0.00%	1,192,601.00	0.00%	1,192,601.00
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)		42,072,078.00	3.42%	43,510,443.00	3.42%	44,997,981.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,360,212.00)		(1,865,564.00)		(2,460,375.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,561,652.00		7,201,440.00		5,335,876.00
2. Ending Fund Balance (Sum lines C and D1)		7,201,440.00		5,335,876.00		2,875,501.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	503,956.00		381,782.00		259,608.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,846,535.00		3,154,948.00		1,245,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,262,163.00		1,305,314.00		1,349,940.00
2. Unassigned/Unappropriated	9790	573,786.00		478,832.00		5,953.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,201,440.00		5,335,876.00		2,875,501.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,262,163.00		1,305,314.00		1,349,940.00
c. Unassigned/Unappropriated	9790	573,786.00		478,832.00		5,953.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,835,949.00		1,784,146.00		1,355,893.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.36%		4.10%		3.01%
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?	No					
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		0.00		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)						
		3,827.60		3,842.93		3,842.93
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		42,072,078.00		43,510,443.00		44,997,981.00
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)		42,072,078.00		43,510,443.00		44,997,981.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,262,162.34		1,305,313.29		1,349,939.43
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,262,162.34		1,305,313.29		1,349,939.43
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES