

Ross Valley Schools 2017–18 Adopted Budget

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June 20, 2017

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ROSS VALLEY SCHOOLS

2017-18 Adopted Budget Narrative

The Ross Valley School District **2017-18 Adopted Budget** is attached for review and approval of the Board of Trustees. This report includes two primary components:

- This narrative providing discussion and analysis of the district’s financial information as well as assumptions used for the multi-year projections and the financial outlook of California.
- The state-required Standardized Account Code Structure (SACS) budget report forms, which include a variety of financial facts, figures and analyses.

Budget Certification

The State requires each district certify the following:

1. 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, and
2. 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.

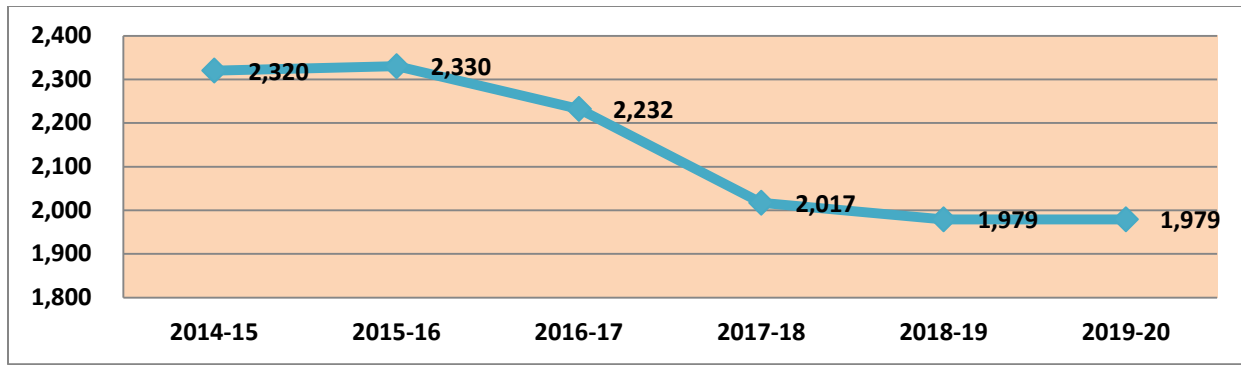
Regarding ***Certification #1***, most LCAP expenditures are incorporated in the 2017-18 Budget. However, there are some that are not and they are spelled out in the LCAP itself. Specifically, the one-time funds expected based on the Governor’s Budget May Revise of \$170 per ADA (approximately \$345K) are excluded. The budget will be updated when amounts and spending requirements (if any) are known.

Regarding ***Certification #2***, RVSD is complying with the Public Hearing requirement that the District disclosed the amount of the assigned and unassigned ending fund balance on June 6, 2017, prior to the Board adoption of this budget. **Proposition 2**, which passed in November 2014, established the “Rainy Day Budget Stabilization Fund Act” and also caps the amount of reserves a district may hold to two times the statutorily required amount (6% combined total) when certain financial and economic ‘triggers’ occur. While the ‘trigger’ has not yet occurred, the requirement to hold a hearing to inform the public of District General Fund reserves will be a routine practice prior to budget adoption that began in 2015-16.

In addition to the statutorily required 3% reserve, the Ross Valley School District Board of Trustees approved an additional 7% reserve (10% total) totaling \$2,430,902 in 2017-18 with an unassigned, unappropriated amount of \$645,655 beyond this. The District meets both reserve requirements for 2017-18, but falls short of the 10% in 2018-19 and is negative by 2019-20. The District has, by design, chosen to deficit spend in 2017-18 as the impact of the charter school opening is not fully known. During the course of 2017-18, the District plans to make reductions of at least \$1 million of on-going expenditures for 2018-19.

Enrollment and Average Daily Attendance (ADA)

Enrollment peaked in 2015-16 and experienced a larger decline than expected in 2016-17 of 98 students. For 2017-18, the District anticipates another decline of about 97 students, and in addition, utilized the charter estimate of 118 students currently enrolled in RVSD attending the charter in 2017-18. Below is a chart that shows past and estimated future enrollment.



The District hovers at about 96% of the enrollment for average daily attendance (ADA). ADA is the basis for most of our General Fund dollars, shown below, and were used for the multi-year financial projections and LCFF revenue calculations. Below is a summary of actual versus funded ADA since 2014-15.

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
P-2 ADA	2,229.16	2,232.03	2,140.91	1,929.43	1,871.92	1,871.92
Funded ADA	2,228.38	2,232.80	2,228.95	2,029.94	1,927.72	1,871.87
Difference	0.78	(0.77)	(88.04)	(100.51)	(55.80)	0.05

Districts are funded at the **higher** of Actual ADA reported in the seventh month of the school year or the prior year Period 2 or P-2. This allows Districts a year to adapt to the impact of declining enrollment. Based on these numbers, 2015-16 and subsequent years have been and will be funded using prior year ADA until enrollment flattens out. These numbers are subject to change based on actual ADA calculated throughout the year and will be updated as necessary. The exception to this is if a charter opens.

Last November, upon submission of the Prop 39 Charter Facilities Request, the Ross Valley Charter (RVC) indicated that they expected 118 of our existing students to attend the charter in 2017-18, which translates to approximately 111 ADA. When a district loses ADA to a charter, the district does NOT have protection of being funded at the higher of the current or prior year ADA as occurs in any other case of declining enrollment. Instead, the charter impact is immediate in the year it occurs. The District has conservatively estimated the impact of 118 students (111 ADA) and to date, based on the charter's numbers, the charter has approximately 62% of the 118 (about 73) students enrolled. There is well over two months before the 2017-18 school year begins and it is simply too early to make any revisions to the ADA/LCFF revenue estimates. These amounts will be adjusted as they become known.

Local Control Funding Formula (LCFF)

The budget has been updated with the Governor's May Revise with the above ADA estimates. Below is a comparison of the phase-in revenues expected versus the **'target'** LCFF amounts the District would receive if fully implemented:

	Summary of LCFF Funding				
	2015-16	2016-17	2017-18	2018-19	2019-20
LCFF Target	\$ 17,268,662	\$ 17,198,599	\$ 15,915,793	\$ 15,424,911	\$ 15,363,932
LCFF Floor (minimum)	\$ 14,778,388	\$ 16,062,279	\$ 15,343,084	\$ 14,891,622	\$ 14,877,779
Gap (UN-FUNDED)	\$ 1,181,445	\$ 511,003	\$ 320,889	\$ 151,827	\$ 128,782
Gap Funding	\$ 1,308,829	\$ 625,317	\$ 251,820	\$ 381,462	\$ 357,371
Total Phase-In Entitlement	\$ 16,087,217	\$16,687,596	\$15,594,904	\$15,273,084	\$15,235,150

The following table shows the amount per ADA estimated to be received:

	LCFF Entitlement per ADA				
	2015-16	2016-17	2017-18	2018-19	2019-20
Estimated LCFF Sources per ADA	\$ 7,204.95	\$ 7,486.75	\$ 7,682.45	\$ 7,922.87	\$ 8,139.00
Net Change per ADA from Prior Year	\$ 584.99	\$ 281.80	\$ 195.69	\$ 240.43	\$ 216.13
Net Percent Change	8.84%	3.91%	2.61%	3.13%	2.73%

While the percentage increases appear to be significant, these are making up for the cuts and un-funded COLA's that occurred during the Great Recession that began in 2007-08. These new funds have allowed the District to provide staff with a 6% raise over two years (2015-16 and 2016-17), pay for step and column movement (1.72%), and last but certainly not least, absorb the substantial rate increases for STRS and PERS.

As shown above, the increase per ADA is \$195.69, and the estimated increase for STRS/PERS alone is \$130.83 per ADA and is over \$260 per ADA when you include step/column increases. The table below shows a comparison between new LCFF funding and increased expenses for step/column costs and increases in PERS/STRS rates. Beginning in 2017-18 the overall decrease in revenues (a result of declining enrollment and charter impact) plus the increase in costs shows the District must cut significant expenses to remain solvent and retain reserve requirements. The \$260 per ADA cost does not reflect increases in other expenses, such as health, dental, and other costs the District has little to no control over. So the over-arching goal of LCFF implementation returning districts to having the purchasing power to 2007-08 by 2020-21 is simply not going to occur in our foreseeable future. Over the course of 2017-18, the District will be identifying reductions of at least \$1 million.

	Net Change in LCFF Revenues	Increased Expenses	Excess Revenues over Expenses
2015-16	\$ 1,330,259	\$ 237,164 <u>\$ 239,160</u> \$ 476,324	Step/Col PERS/STRS Increase \$ 853,935
2016-17	\$ 600,379	\$ 242,078 <u>\$ 300,331</u> \$ 542,409	Step/Col PERS/STRS Increase \$ 57,970
2017-18	\$ (1,092,692)	\$ 263,537 <u>\$ 265,580</u> \$ 529,117	Step/Col Est. PERS/STRS Increase \$(1,621,809)
2018-19	\$ (321,820)	\$ 270,077 <u>\$ 292,654</u> \$ 562,731	Step/Col Est. PERS/STRS Increase \$ (884,551)
2019-20	\$ (37,934)	\$ 265,580 <u>\$ 301,514</u> \$ 567,094	Step/Col Est. PERS/STRS Increase \$ (605,028)

This is reflective of the deficit spending in the 2017-18 Budget and clearly continues in subsequent years.

Other Revenues:

- **Federal** revenues are adjusted based on most current information. Title I has been decreased by approximately 20%. Title II was estimated to be cut earlier in the year by 50% for 2017-18 and

100% elimination in 2018-19. This has been reversed, for the moment, to be flat for 2017-18. Prior year deferred revenues have been removed from the budget and future years.

- **Other State** one-time revenues were included in the Governor's January Proposed Budget at \$48 per ADA (\$97K) and were increased at the May Revise to \$170 (\$345K) with a provision that stated that the funds would not be released to districts until the end of the 2018-19 fiscal year IF it was owed to Districts under Prop 98 calculations. This essentially means districts are unable to rely on these funds for 2017-18 and are therefore is not included in the Adopted Budget.
- **Other Local** revenues include rental income (including charter rental income), parcel tax funds, YES Foundation, and special education property tax funds transferred from MCOE. Parcel tax funds are estimated to increase over the prior year by 3.5% due to the built in escalation (this is .5% less than the 4% escalation to allow for senior exemptions). YES revenues are equal to the estimated expenses and all other revenues are estimated to be relatively flat.

General Fund Expenditure Assumptions

Budgets are developed with many assumptions and estimates. A budget is a 'living' document and they will change over time. Below are key assumptions used to build the 2017-18 budget and multi-year projections.

- **Step and column costs** are built in for all years.
- **Certificated FTE** is 6 less than 2016-17,. **Classified FTE** is flat and **Management** has decreased by 1.0 FTE for 2017-18. Another 6 FTE is reduced from the 2018-19 projection due to enrollment decline. No further reductions are made for 2019-20.
- **Vacant positions** are budgeted at the upper end of where employees can be hired at. It is anticipated that some vacancies will be filled at a lower amount and will be adjusted when the actual staff salaries are known.
- **Negotiations** have commenced for 2017-18. **Classified staff** have a tentative agreement reached for a 2% one-time, off schedule increase, with an increase to the health and dental benefit caps (see below). This is not built into the budget. **Certificated and Management** have not settled at the time of this report.
- The **health benefits cap** will have an on-going increase 6.4% (3.2% for 2017-18 as rates increase on January 1, 2018). The remaining 3.2% is These costs have been estimated and included in the Adopted Budget.
- **Dental rates** will increase by 3% (2.25% for 2017-18 as rates increase on October 1, 2017). These costs have been included in the Adopted Budget.
- **STRS rate** increases 1.85% each year as follows: **2017-18:** 14.43%, **2018-19:** 16.28% **2019-20:** 18.13%.
- The District's portion of the **STRS State contribution** made on behalf of the District is NOT included at this time. It will be added at the end of each year as it is a 'memo only' transaction as it artificially inflates both revenues and expenditures.
- **PERS rate** increases are as follows: **2017-18:** 15.5%, **2018-19:** 17.10%, **2019-20:** 20.8%.
- **Workers' Compensation Rate** has decreased from 2.242% in 2016-17 to 2.059% for 2017-18 and represents a 8.16% decrease. It is assumed that this rate will stay in effect for subsequent years for budget purposes.
- **Books and supplies** are flat and one-time prior year purchases have been removed from the budget and subsequent years.
- **Services** are relatively flat but have been adjusted for known costs such as Special Ed services. Services appear to be 'up' due to the use of an account (5710 object) to balance the Parcel Tax resource with the unrestricted resource. This will be eliminated once position control records are updated with the correct resource code. The budget is a net zero difference.
- There are no plans for **equipment** purchases at this time.
- **Indirect costs** have been eliminated for programs that require contributions. In addition, Special Education excess costs have been moved to the restricted Special Ed resource code (6500) from the unrestricted budget. These changes have no affect on the budget but may impact

Maintenance of Effort calculations when the financials are closed for 2016-17. Should this occur, we will re-evaluate as necessary.

- *A **General Fund transfer** is required to balance the Cafeteria Fund in the amount of \$74,570. This is estimated and subject to change.*
- *A **General Fund transfer** to the Deferred Maintenance of \$50,000 is included in the budget.*
- *The 2017-18 budget and subsequent years eliminate over \$345K in **one-time expenses** and prior year revenues/expenses deferred (\$62K) that existed in 2016-17.*
- *Not all years meet the 3% required **reserve** for economic uncertainties and the additional 7% Board reserve. At this time, the 2017-18 Adopted Budget exceeds the combined 10% reserve having an ending balance of \$3,097,491 or 12.65%. However, 2018-19 exceeds the 3% requirement, but not the additional Board reserve of 7% with only 6.4% in total reserves. In 2019-20, the reserve account is negative. As noted on Page 1, The District has, by design, chosen to deficit spend in 2017-18 as the impact of the charter school opening is not fully known. During the course of 2017-18, the District plans to make reductions of at least \$1 million of on-going expenditures for 2018-19.*

Ending Balance Trends

Below is a summarized version of the current year, budget and multi-year projections. This scenario **does** take into account the impact of the charter opening in 2017-18 as discussed above under LCFF Revenues. This trends analysis uses the above assumptions to project the ending fund balance and the District’s ability to meet the required reserve level.

Summary of Financial Multi-Year Projection:				
	2016-17	2017-18	2018-19	2019-20
Beginning Balance	\$ 4,586,573	\$ 4,544,180	\$ 3,097,491	\$ 1,546,764
Revenues	\$ 24,626,958	\$ 22,862,317	\$ 22,586,251	\$ 22,690,085
Expenses	\$ 24,669,351	\$ 24,309,006	\$ 24,136,978	\$ 24,788,352
Net Increase / (Decrease)	\$ (42,393)	\$ (1,446,689)	\$ (1,550,727)	\$ (2,098,267)
Ending Balance	\$ 4,544,180	\$ 3,097,491	\$ 1,546,764	\$ (551,503)

Other Items of Note

Education Protection Act - The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA’s total LCFF entitlement as calculated in the Principal Apportionment. Proposition 30 requires an LEA’s governing board to make spending determinations for EPA funds at an open public meeting and that LEAs report on their Web sites (after year end) an accounting of how much money was received from the EPA and how that money was spent. 100% of the funds are spent on teacher salaries and benefits. This serves to certify that no administration costs are or will be charged to this funding source.

Supplemental Funds and the Minimum Proportionality Percentage (MPP) - The LCFF calculation provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English learners (EL), meet income requirements to receive a free or reduced-price meal (FRPM), Students with Disabilities (SWD), foster youth, or any combination of these factors (unduplicated count). Since the LCFF is still being phased in, the MPP calculations identify the minimum amount the District must spend to support under-performing students. For 2016-17, the amount

is \$363,096 (2.29%) and decreases slightly \$330,678 (2.18%) in 2017-18. These amounts/percentages are exceeded for both the current and budget year as follows:

	2016-17	2017-18
LCFF Supplemental Funds Calculation	\$ 363,096	\$ 330,678
LCFF Calculated Minimum Proportionality Percentage	2.24%	2.18%
District Actual / Budgeted	\$ 619,262	\$ 458,572
District Calculated MPP based on Services (FTE)	4.39%	4.60%

The District’s Local Control Accountability Plan (LCAP) details the staff, services and supplies to support students.

Other Funds

No funds are projected to be negative.

And Finally...

The financial outlook for the State of California is currently stable, but as we continue to be in a period of extended economic recovery since the ‘Great Recession,’ there looms a greater possibility of an economic downturn. We are in year 8 of a positive economic climate with 10 years being the longest. The Governor’s Budget forecast does not include a recession, but actually reflects growth over the next four years.

The Governor proposes to **suspend the Prop 98** funding guarantee through 2020-21. Eliminating supplemental appropriations of \$347 million for 2016-17 and an estimated \$867 million between 2018-19 through 2020-21 would create a ‘maintenance factor obligation’ that would be repaid some day in the future. This may be the State’s way of protecting from over-allocating in good years and then having to cut in difficult years or offer the State a cushion for borrowing the Rainy Day Funds in case a recession does occur (see below)...

With the increase of property values, the related property tax revenue increases offset the burden on the State to backfill Prop 98 revenue guarantees. With this, the Governor has held tight on new or expanded spending and continued to build the ‘Rainy Day Fund,’ which is expected to be \$8.7 billion by the end of 2016-17. The Rainy Day Fund would be utilized in the case of an economic downturn and is supposed to protect schools from devastating cuts. The Governor has proposed to **‘borrow’ \$6 billion from the Rainy Day Fund** to pay down the State’s share of PERS retirement costs. While this reduces the State’s portion of the un-funded liability, it does nothing to benefit districts or their PERS liability. This does, however, leave districts at risk should a recession occur. Will there be enough Rainy Day Funds to protect schools? If you suspend Prop 98 as noted above, then you don’t have to worry about over-appropriating or meeting financial obligations to schools. When you couple these two things (Prop 98 suspension and Rainy Day Fund loan) along with a cap on district reserves, what will districts have when times get tough?

The State is required by law to pass the budget by June 15th. Any changes adopted different from the May Revise assumptions will be made and provided to the Board within 45 days. Should you have any questions regarding the information contained in this report, I can be contacted at 415-451-4075 or via e-mail at mhoffman@rossvalleyschools.org.

Respectfully submitted,


Chief Business Official

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: 110 Shaw Drive, San Anselmo
Date: June 02, 2017

Place: 110 Shaw Drive, San Anselmo
Date: June 06, 2017
Time: 7:00 p.m.

Adoption Date: June 20, 2017

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

Contact person for additional information on the budget reports:

Name: Midge Hoffman

Telephone: 415-451-4075

Title: Chief Business Official

E-mail: mhoffman@rossvalleyschools.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	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:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> 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 20, 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	

Ross Valley School District

2017-18 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a General Fund budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

- The minimum recommended reserve for economic uncertainties;
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
- A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

Total General Fund Expenditures and Other Uses	\$ 24,309,006
Minimum Reserve Requirement - 3%	\$ 729,270
General Fund Combined Ending Fund Balance	\$ 3,097,491
Special Reserve Fund Ending Fund Balance	
Components of Ending Balance:	
Non-spendable (revolving, prepaid, etc.)	\$ 3,000
Restricted	\$ 17,934
Committed	\$ -
Assigned (Board 7% Reserve)	\$ 1,701,631
Reserve for Economic Uncertainties	\$ 729,271
Unassigned and Unappropriated	\$ 645,655
Total Assigned, Unassigned & Unappropriated	\$ 3,097,491
Total Components of Ending Balance	
Assigned and Unassigned Balances above the minimum reserve requirement	\$ 2,347,287

STATEMENT OF REASONS

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

- The Board of Trustees deems a higher balance to be a prudent and fiscally responsible policy;
- A higher reserve allows the District from having to make devastating cuts when the State is unable to provide or cuts school budgets;
- It provides a cash buffer in case of an economic downturn;
- It provides a buffer in times of declining enrollment.

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	2,248	2,225		
Charter School				
Total ADA	2,248	2,225	1.0%	Met
Second Prior Year (2015-16)				
District Regular	2,245	2,215		
Charter School				
Total ADA	2,245	2,215	1.3%	Not Met
First Prior Year (2016-17)				
District Regular	2,233	2,224		
Charter School		0		
Total ADA	2,233	2,224	0.4%	Met
Budget Year (2017-18)				
District Regular	2,025			
Charter School	0			
Total ADA	2,025			

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		2,330		
Charter School				
Total Enrollment		2,330	0.4%	Met
Second Prior Year (2015-16)				
District Regular		2,324		
Charter School				
Total Enrollment		2,324	N/A	Met
First Prior Year (2016-17)				
District Regular		2,310		
Charter School				
Total Enrollment		2,310	3.1%	Not Met
Budget Year (2017-18)				
District Regular		2,022		
Charter School				
Total Enrollment		2,022		

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District experienced an decline in 2016-17 of 71 more than the 20 expected.

- 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	2,225	2,320	
Charter School		0	
Total ADA/Enrollment	2,225	2,320	95.9%
Second Prior Year (2015-16)			
District Regular	2,214	2,330	
Charter School			
Total ADA/Enrollment	2,214	2,330	95.0%
First Prior Year (2016-17)			
District Regular	2,136	2,239	
Charter School	0		
Total ADA/Enrollment	2,136	2,239	95.4%
Historical Average Ratio:			95.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.9%

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	1,921	2,022		
Charter School	0			
Total ADA/Enrollment	1,921	2,022	95.0%	Met
1st Subsequent Year (2018-19)				
District Regular	1,872	1,984		
Charter School				
Total ADA/Enrollment	1,872	1,984	94.4%	Met
2nd Subsequent Year (2019-20)				
District Regular				
Charter School	1,870	1,987		
Total ADA/Enrollment	1,870	1,987	94.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)	15,915,793.00	15,424,911.00	15,363,932.00
Step 1 - Change in Population	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)
a. ADA (Funded) (Form A, lines A6 and C4)	2,228.95	2,029.94	1,927.72
b. Prior Year ADA (Funded)		2,228.95	2,029.94
c. Difference (Step 1a minus Step 1b)		(199.01)	(55.85)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-8.93%	-2.90%
Step 2 - Change in Funding Level		Budget Year (2017-18)	1st Subsequent Year (2018-19)
a. Prior Year LCFF Funding		16,687,596.00	15,594,904.00
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
c. Gap Funding (if district is not at target)		251,820.00	381,462.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		251,820.00	381,462.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		1.51%	2.45%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		-7.42%	-2.59%
		-0.56%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	-8.42% to -6.42%	-3.59% to -1.59%	-1.56% to .44%

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)	10,266,673.00	10,266,673.00	10,574,673.00	10,891,913.00
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)	16,687,596.00	15,594,904.00	15,273,084.00	15,235,150.00
District's Projected Change in LCFF Revenue:		-6.55%	-2.06%	-0.25%
LCFF Revenue Standard:		-8.42% to -6.42%	-3.59% to -1.59%	-1.56% to .44%
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)	14,208,119.45	16,203,208.72	87.7%
Second Prior Year (2015-16)	15,025,750.39	16,904,486.49	88.9%
First Prior Year (2016-17)	11,817,633.00	13,772,798.10	85.8%
Historical Average Ratio:			87.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	84.5% to 90.5%	84.5% to 90.5%	84.5% to 90.5%

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)	11,676,859.00	13,278,543.00	87.9%	Met
1st Subsequent Year (2018-19)	11,420,146.00	13,021,830.00	87.7%	Met
2nd Subsequent Year (2019-20)	11,806,341.00	13,408,025.00	88.1%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-7.42%	-2.59%	-0.56%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-17.42% to 2.58%	-12.59% to 7.41%	-10.56% to 9.44%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-12.42% to -2.42%	-7.59% to 2.41%	-5.56% to 4.44%

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)	670,868.00		
Budget Year (2017-18)	549,822.00	-18.04%	Yes
1st Subsequent Year (2018-19)	469,476.00	-14.61%	Yes
2nd Subsequent Year (2019-20)	464,175.00	-1.13%	No

Explanation:
(required if Yes)

2017-18 eliminates prior year deferred revenues and is also affected by declining enrollment. For 2018-19, the impact of declining enrollment continues to be reflected as well as reductions to Title I and Title II.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	1,116,827.00		
Budget Year (2017-18)	493,643.00	-55.80%	Yes
1st Subsequent Year (2018-19)	477,390.00	-3.29%	No
2nd Subsequent Year (2019-20)	475,519.00	-0.39%	No

Explanation:
(required if Yes)

The decrease from 2016-17 is the elimination of one-time mandated cost funds and also reflects a impact of declining enrollment for Lottery funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	6,153,187.65		
Budget Year (2017-18)	6,223,948.00	1.15%	Yes
1st Subsequent Year (2018-19)	6,366,301.00	2.29%	No
2nd Subsequent Year (2019-20)	6,515,241.00	2.34%	No

Explanation:
(required if Yes)

The increase in Parcel Tax funding due to the built-in 4% escalator is offset by estimated declining special education funds, but not sufficiently to be within the established Criteria and Standards ranges.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	1,073,264.35		
Budget Year (2017-18)	771,253.00	-28.14%	Yes
1st Subsequent Year (2018-19)	771,253.00	0.00%	No
2nd Subsequent Year (2019-20)	771,253.00	0.00%	No

Explanation:
(required if Yes)

One-time carryover funds are eliminated from the 2016-17 budget in 2017-18.

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

First Prior Year (2016-17)	2,926,684.30		
Budget Year (2017-18)	2,911,876.00	-0.51%	Yes
1st Subsequent Year (2018-19)	2,871,876.00	-1.37%	No
2nd Subsequent Year (2019-20)	2,871,876.00	0.00%	No

Explanation:
(required if Yes)

Services are estimated to remain relatively flat despite declining enrollment.

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)	7,940,882.65		
Budget Year (2017-18)	7,267,413.00	-8.48%	Met
1st Subsequent Year (2018-19)	7,313,167.00	0.63%	Met
2nd Subsequent Year (2019-20)	7,454,935.00	1.94%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	3,999,948.65		
Budget Year (2017-18)	3,683,129.00	-7.92%	Met
1st Subsequent Year (2018-19)	3,643,129.00	-1.09%	Met
2nd Subsequent Year (2019-20)	3,643,129.00	0.00%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- 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)	24,309,006.00	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	24,309,006.00	729,270.18	695,612.26	695,612.26

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%
	486,180.12	695,612.26

e. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	731,480.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	703,647.00	731,782.00	740,081.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,037,293.74	1,887,368.30	1,954,300.30
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)	1,740,940.74	2,619,150.30	2,694,381.30
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	23,454,885.02	24,392,739.43	24,669,350.65
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)	23,454,885.02	24,392,739.43	24,669,350.65
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	7.4%	10.7%	10.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.5%	3.6%	3.6%

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)	(66,735.75)	16,245,588.91	0.4%	Met
Second Prior Year (2015-16)	942,859.56	16,993,698.87	N/A	Met
First Prior Year (2016-17)	94,594.00	13,889,739.10	N/A	Met
Budget Year (2017-18) (Information only)	(1,344,679.00)	13,403,113.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	2,588,961.00	3,453,518.49	N/A	Met
Second Prior Year (2015-16)	3,125,675.00	3,386,782.74	N/A	Met
First Prior Year (2016-17)	3,934,271.00	4,329,642.30	N/A	Met
Budget Year (2017-18) (Information only)	4,424,236.30			

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.)	1,921	1,872	1,870
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:
 - a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	24,309,006.00	24,136,978.00	24,788,352.00
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)	24,309,006.00	24,136,978.00	24,788,352.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	729,270.18	724,109.34	743,650.56
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)	729,270.18	724,109.34	743,650.56

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	729,271.00	725,251.00	
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	645,655.30	27,652.00	(554,503.08)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,374,926.30	752,903.00	(554,503.08)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.66%	3.12%	-2.24%
District's Reserve Standard (Section 10B, Line 7):	729,270.18	724,109.34	743,650.56
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The District recognizes the deficit spending in the current and subsequent years. The deficit spending in 2017-18 is by design as there is not enough known about the impact of the charter opening in 2017-18. The District will be making sufficient budget reductions in 2018-19 and 2019-20 to meet or exceed the State required minimum reserve requirement of 3% plus the Board's additional 7% for a total of 10%.

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?

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

The District is working with CDE to closeout the 2015-16 NSLP audit. Should the District be unsuccessful in any necessary audit appeals, there could be a General Fund impact.

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?

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:

In this case, the one-time resources are reserves. The District is deficit spending and plans to make significant cuts in 2018-19 to bring the budget back into balance and within the minimum combined reserve of 10% (State 3% and Board 7%).

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?

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)?

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)	(3,946,861.00)			
Budget Year (2017-18)	(4,181,084.00)	234,223.00	5.9%	Met
1st Subsequent Year (2018-19)	(4,307,104.00)	126,020.00	3.0%	Met
2nd Subsequent Year (2019-20)	(4,464,701.00)	157,597.00	3.7%	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)	124,570.00			
Budget Year (2017-18)	124,570.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	124,570.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	124,570.00	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)

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	LCFF	General Fund	404,672
Certificates of Participation				
General Obligation Bonds		Ad valorem taxes	Fund 51 - Bond Interest & Redemption	53,076,555
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		LCFF	General Fund	56,234

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
TOTAL:				53,537,461

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	123,130	123,130	123,130	123,130
Certificates of Participation				
General Obligation Bonds	3,282,644	3,457,756	3,369,869	3,453,844
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	3,405,774	3,580,886	3,492,999	3,576,974
Has total annual payment increased over prior year (2016-17)?		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)

Increased payments are strictly related to the General Obligation Bond repayments. The General Obligation Bonds are voter approved debt. The District neither collects nor pays these amounts.

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)

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

b. Do benefits continue past age 65?

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:

For qualification eligibility for post retiree health benefit participation with a District contribution, an employee must have a minimum of forty (40) years of service with the District at the time of retirement. This provision was effective for a retirements of active employees effective beginning on or after July 1, 2010. For this reason, the District expects the OPEB to eventually decline to a de minimus state.

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

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)	1,561,792.00
b. OPEB unfunded actuarial accrued liability (UAAL)	1,561,792.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2014

5. OPEB Contributions

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	127,675.00	127,675.00	127,675.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	112,837.00	112,837.00	112,837.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	99,022.00	98,854.00	98,397.00
d. Number of retirees receiving OPEB benefits	68	68	68

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

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	133.0	127.0	121.0	121.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

There are no prior year unsettled agreements. An estimate for the preliminary health benefit cap increase has been built in to the 2017-18 budget as well as the on-going cost in subsequent years. Benefit rates increase on January 1st, therefore the impact for 2017-18 is half (3.2%) of the estimated, on-going 6.4%. Dental rates are increasing by 3% and become effective October 1st (75% of the year), therefore the effective increase for 2017-18 is 2.25%. The combined increase for all staff is approximately \$100K (on-going) and approximate \$53.4 K for 2017-18.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

110,271

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
\$1,568,968 for all staff	\$1,618,968 for all staff	\$1,618,968 for all staff
Capped to E'ee only Kaiser	and Delta Dental for all years.	
3.2%	3.2%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
135,587	137,620	139,685
1.5%	1.5%	1.5%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	No
No	No	No

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	67.9	67.9	67.9	67.9

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

There are no prior year unsettled agreements. An estimate for the preliminary health benefit cap increase has been built in to the 2017-18 budget as well as the on-going cost in subsequent years. Benefit rates increase on January 1st, therefore the impact for 2017-18 is half (3.2%) of the estimated, on-going 6.4%. Dental rates are increasing by 3% and become effective October 1st (75% of the year), therefore the effective increase for 2017-18 is 2.25%. The combined increase for all staff is approximately \$100K (on-going) and approximate \$53.4 K for 2017-18.

Negotiations Settled

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

[]

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year

--	--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--	--

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

--	--	--	--

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

Negotiations Not Settled

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

34,427

7. Amount included for any tentative salary schedule increases

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

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

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
\$1,568,968 for all staff	\$1,618,968 for all staff	\$1,618,968 for all staff
Capped to E'ee only Kaiser	and Delta Dental for all years.	
3.2%	3.2%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

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)
Yes	Yes	Yes
54,345	55,432	56,541
2.0%	2.0%	2.0%

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)
No	No	No
No	No	No

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	16.0	15.0	15.0	15.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

There are no prior year unsettled agreements. An estimate for the preliminary health benefit cap increase has been built in to the 2017-18 budget as well as the on-going cost in subsequent years. Benefit rates increase on January 1st, therefore the impact for 2017-18 is half (3.2%) of the estimated, on-going 6.4%. Dental rates are increasing by 3% and become effective October 1st (75% of the year), therefore the effective increase for 2017-18 is 2.25%. The combined increase for all staff is approximately \$100K (on-going) and approximate \$53.4 K for 2017-18.

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)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

\$22,788

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	\$1,568,968 for all staff	\$1,618,968 for all staff	\$1,618,968 for all staff
Percent of H&W cost paid by employer	Capped to E'ee only Kaiser	and Delta Dental for all years.	
Percent projected change in H&W cost over prior year	3.2%	3.2%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	\$30,718	\$23,293	\$19,771
Percent change in step & column over prior year	1.7%	1.23%	1.0%

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits	n/a	n/a	n/a
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 20, 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?

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

- 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)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- 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?

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

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

- 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)

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,136.38	2,136.38	2,223.65	1,920.94	1,920.94	2,024.64
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)	2,136.38	2,136.38	2,223.65	1,920.94	1,920.94	2,024.64
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	5.30	5.30	5.30	5.30	5.30	5.30
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)	5.30	5.30	5.30	5.30	5.30	5.30
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,141.68	2,141.68	2,228.95	1,926.24	1,926.24	2,029.94
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Ross Valley Elementary (75002) - 2016-17 First Interim Prepared by Marin COE

5/10/17

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
COLA	1.57%	0.85%	1.02%	0.00%	1.48%	2.40%	2.53%	0.00%	
GAP Funding rate	12.00%	30.16%	52.56%	55.28%	23.67%	53.85%	68.94%	0.00%	
Estimated Property Taxes (with RDA)	A-6	3,839,619	4,981,880	9,149,323	10,131,717	10,467,891	10,804,188	11,150,574	11,507,352
Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -	\$ (764,798)	\$ (828,024)	\$ (878,061)	\$ (906,894)	
Total Local Revenue	\$ 3,839,619	\$ 4,981,880	\$ 9,149,323	\$ 10,131,717	\$ 9,703,093	\$ 9,976,164	\$ 10,272,513	\$ 10,600,458	
Statewide 90th percentile rate	\$ 12,921.15	---	---	---	---	---	---	---	

UNDUPLICATED PUPIL PERCENTAGE

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
District Enrollment	A-1 / A-3	2,291	2,320	2,330	2,232	2,017	1,979	1,982	1,982
COE Enrollment	A-2 / A-4	5	7	5	5	5	5	5	
Total Enrollment		2,296	2,327	2,335	2,237	2,022	1,984	1,987	1,987
District Unduplicated Pupil Count	B-1 / B-3	263	269	257	255	227	222	217	212
COE Unduplicated Pupil Count	B-2 / B-4	2	2	-					
Total Unduplicated Pupil Count		265	271	257	255	227	222	217	212
		1-yr percentage	2-yr percentage	3-yr percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage		11.54%	11.65%	11.01%	11.40%	11.23%	11.19%	10.92%	10.67%
Unduplicated Pupil Percentage (%)		11.54%	11.65%	11.43%	11.35%	11.21%	11.28%	11.11%	10.93%
			Alternate	Alternate					

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter **ONLY** the District's ADA, not the Charter School's ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Grades TK-3	B-1	1,031.66	1,017.20	965.60	926.50	897.80	757.45	762.77	776.89	776.89
Grades 4-6	B-2	739.40	780.65	773.77	792.49	717.22	660.27	599.40	613.68	613.68
Grades 7-8	B-3	362.21	413.65	476.36	495.97	512.67	496.01	495.71	465.65	465.65
Grades 9-12	B-4	-	-	-	-					
Ungraded (enter here OR in spans above)		-								

NPS, NPS-LCI, CDS:

TK-3	E-1	2.67	2.97	2.95	2.19	2.19	2.19	2.19	2.19
4-6	E-2	5.98	3.97	6.55	4.97	4.97	4.97	4.97	4.97
7-8	E-3	0.09	2.48	1.80	1.53	1.53	1.53	1.53	1.53
9-12	E-4	-	-	-					

COE operated (Community School, Special Ed):

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Ross Valley Elementary (75002) - 2016-17 First Interim Prepared by Marin COE

5/10/17

TK-3	E-6 & E-11	1.29	1.69	1.85	0.21	0.21	0.21	0.21	0.21
4-6	E-7 & E-12	2.98	2.32	1.96	2.25	2.25	2.25	2.25	2.25
7-8	E-8 & E-13	0.06	-	1.96	2.84	2.84	2.84	2.84	2.84
9-12	E-9 & E-14	-	-	-	-	-	-	-	-
TOTAL		2,224.57	2,229.16	2,232.03	2,141.68	1,927.71	1,871.86	1,870.20	1,870.20
RATIO: District ADA to Enrollment		0.97	0.96	0.96	0.96	0.95	0.94	0.94	0.94
RATIO: Combined ADA to Enrollment		0.97	0.96	0.96	0.96	0.95	0.94	0.94	0.94

CHARTER ADA ADJUSTMENT		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
ADA transfer: Student from District to Charter (cross fiscal year)									
Grades TK-3	A-6	-	-	-	-	65.90	-	-	-
Grades 4-6	A-7	-	-	-	-	45.84	-	-	-
Grades 7-8	A-8	-	-	-	-	-	-	-	-
Grades 9-12	A-9	-	-	-	-	-	-	-	-
		-	-	-	-	111.74	-	-	-
ADA transfer: Student from Charter to District (cross fiscal year)									
Grades TK-3	A-11	-	-	-	-	-	-	-	-
Grades 4-6	A-12	-	-	-	-	-	21.01	24.83	-
Grades 7-8	A-13	-	-	-	-	-	-	-	-
Grades 9-12	A-14	-	-	-	-	-	-	-	-
		-	-	-	-	-	21.01	24.83	-
Difference (if diff. < 0, no adj. to PY ADA)		-	-	-	-	111.74	(21.01)	(24.83)	-

LCFF ADA

Calculator will use greater of total current or prior year ADA where appropriate

Grade Span	2013-14		2014-15			Total
	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	
Grades TK-3	1,031.66	1,017.20	-	3.96	-	1,021.16
Grades 4-6	739.40	780.65	-	8.96	-	789.61
Grades 7-8	362.21	413.65	-	0.15	-	413.80
Grades 9-12	-	-	-	-	-	-
Ungraded	-	-	-	-	-	-
SUBTOTAL	2,133.27	2,211.50				
		78.23				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	2,133.27	2,211.50	-	13.07	-	2,224.57

Grade Span	2014-15		2015-16			Total
	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	
Grades TK-3	1,031.66	1,017.20	-	3.96	-	1,021.16
Grades 4-6	739.40	780.65	-	8.96	-	789.61
Grades 7-8	362.21	413.65	-	0.15	-	413.80
Grades 9-12	-	-	-	-	-	-
Ungraded	-	-	-	-	-	-
SUBTOTAL	2,133.27	2,211.50				
		78.23				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	2,133.27	2,211.50	-	13.07	-	2,224.57

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Ross Valley Elementary (75002) - 2016-17 First Interim Prepared by Marin COE

5/10/17

Grades TK-3	1,017.20	965.60	-	4.66	970.26
Grades 4-6	780.65	773.77	-	6.29	780.06
Grades 7-8	413.65	476.36	-	2.48	478.84
Grades 9-12	-	-	-	-	-
SUBTOTAL	2,211.50	2,215.73			
		4.23			

Declining or Increasing ADA	Increase				
NSS	-	-			
TOTAL ADA	2,211.50	2,215.73	-	13.43	2,229.16

2015-16

Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	965.60	926.50	-	4.80	970.40
Grades 4-6	773.77	792.49	-	8.51	782.28
Grades 7-8	476.36	495.97	-	3.76	480.12
Grades 9-12	-	-	-	-	-
SUBTOTAL	2,215.73	2,214.96			
		(0.77)			

Declining or Increasing ADA	Decline				
NSS	-	-			
TOTAL ADA	2,215.73	2,214.96	-	17.07	2,232.80

2016-17

Grade Span	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	926.50	897.80	-	2.40	928.90
Grades 4-6	792.49	717.22	-	7.22	799.71
Grades 7-8	495.97	512.67	-	4.37	500.34
Grades 9-12	-	-	-	-	-
SUBTOTAL	2,214.96	2,127.69			
		(87.27)			

Declining or Increasing ADA	Decline				
NSS	-	-			
TOTAL ADA	2,214.96	2,127.69	-	13.99	2,228.95

2017-18

Grade Span	2016-17 P2	2017-18 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Ross Valley Elementary (75002) - 2016-17 First Interim Prepared by Marin COE

5/10/17

Grades TK-3	831.90	757.45	-	2.40	834.30
Grades 4-6	671.38	660.27	-	7.22	678.60
Grades 7-8	512.67	496.01	-	4.37	517.04
Grades 9-12	-	-	-	-	-
SUBTOTAL	<u>2,015.95</u>	<u>1,913.72</u>			
		(102.24)			
Declining or Increasing ADA		Decline			
NSS	-	-			
TOTAL ADA	<u>2,015.95</u>	<u>1,913.72</u>	-	13.99	<u>2,029.94</u>

2018-19

Grade Span	2017-18 P2	2018-19 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	757.45	762.77	-	2.40	759.85
Grades 4-6	660.27	599.40	-	7.22	667.49
Grades 7-8	496.01	495.71	-	4.37	500.38
Grades 9-12	-	-	-	-	-
SUBTOTAL	<u>1,913.72</u>	<u>1,857.87</u>			
		(55.85)			
Declining or Increasing ADA		Decline			
NSS	-	-			
TOTAL ADA	<u>1,913.72</u>	<u>1,857.87</u>	-	13.99	<u>1,927.71</u>

2019-20

Grade Span	2018-19 P2	2019-20 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	762.77	776.89	-	2.40	765.17
Grades 4-6	599.40	613.68	-	7.22	606.62
Grades 7-8	495.71	465.65	-	4.37	500.08
Grades 9-12	-	-	-	-	-
SUBTOTAL	<u>1,857.87</u>	<u>1,856.21</u>			
		(1.65)			
Declining or Increasing ADA		Decline			
NSS	-	-			
TOTAL ADA	<u>1,857.87</u>	<u>1,856.21</u>	-	13.99	<u>1,871.86</u>

2020-21

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Ross Valley Elementary (75002) - 2016-17 First Interim Prepared by Marin COE

5/10/17

Grade Span	2019-20 P2	2020-21 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	776.89	776.89	-	2.40	779.29
Grades 4-6	613.68	613.68	-	7.22	620.90
Grades 7-8	465.65	465.65	-	4.37	470.02
Grades 9-12	-	-	-	-	-
SUBTOTAL	1,856.21	1,856.21			
		-			
Declining or Increasing ADA		No Change			
NSS	-	-			
TOTAL ADA	1,856.21	1,856.21	-	13.99	1,870.20

LCFF Calculator Universal Assumptions
Ross Valley Elementary (75002)

Summary of Funding							
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
Target	\$ 17,268,662	\$ 17,198,599	\$ 15,915,793	\$ 15,424,911	\$ 15,363,932	\$ 15,739,302	
Floor	14,778,388	16,062,279	15,343,084	14,891,622	14,877,779	15,223,091	
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	1,181,445	511,003	320,889	151,827	128,782	-	
Current Year Gap Funding	1,308,829	625,317	251,820	381,462	357,371	516,211	
Miscellaneous Adjustments	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	
Total Phase-In Entitlement	\$ 16,087,217	\$ 16,687,596	\$ 15,594,904	\$ 15,273,084	\$ 15,235,150	\$ 15,739,302	

Components of LCFF By Object Code							
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
8011 - State Aid	\$ 4,375,645	\$ 4,996,219	\$ 4,721,025	\$ 4,083,352	\$ 3,710,202	\$ 3,857,908	
8011 - Fair Share	-	-	-	-	-	-	
8311 & 8590 - Category	-	-	-	-	-	-	
EPA (for LCFF Calculation purposes)	2,562,249	1,559,660	405,988	385,544	374,374	374,042	
Local Revenue Sources:							
8021 to 8089 - Property Taxes	9,149,323	10,131,717	10,467,891	10,804,188	11,150,574	11,507,352	
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-	
Property Taxes net of in-lieu	9,149,323	10,131,717	10,467,891	10,804,188	11,150,574	11,507,352	
TOTAL FUNDING	\$ 16,087,217	\$ 16,687,596	\$ 15,594,904	\$ 15,273,084	\$ 15,235,150	\$ 15,739,302	
Basid Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 16,087,217	\$ 16,687,596	\$ 15,594,904	\$ 15,273,084	\$ 15,235,150	\$ 15,739,302	
8012 - EPA Receipts (for budget & cashflow)	\$ 2,633,000	\$ 1,502,071	\$ 405,988	\$ 385,544	\$ 374,374	\$ 374,042	

Summary of Student Population							
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
Unduplicated Pupil Population							
Agency Unduplicated Pupil Count	257.00	221.00	227.00	222.00	217.00	212.00	
COE Unduplicated Pupil Count	-	-	-	-	-	-	
Total Unduplicated pupil Count	257.00	221.00	227.00	222.00	217.00	212.00	
Rolling %, Supplemental Grant	11.4400%	10.8600%	10.6900%	10.7300%	11.1100%	10.9300%	
Rolling %, Concentration Grant	11.4400%	10.8600%	10.6900%	10.7300%	11.1100%	10.9300%	
FUNDED ADA							
Adjusted Base Grant ADA	Prior Year	Prior Year	Prior Year	Prior Year	Prior Year	Current Year	
Grades TK-3	970.40	928.90	834.30	759.85	765.17	779.29	
Grades 4-6	782.28	799.71	678.60	667.49	606.62	620.90	
Grades 7-8	480.12	500.34	517.04	500.38	500.08	470.02	
Grades 9-12	-	-	-	-	-	-	
Total Adjusted Base Grant ADA	2,232.80	2,228.95	2,029.94	1,927.72	1,871.87	1,870.21	
Necessary Small School ADA	Current year	Current year	Current year	Current year	Current year	Current year	
Grades TK-3	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	
Total Necessary Small School ADA	-	-	-	-	-	-	
Total Funded ADA	2232.80	2228.95	2029.94	1927.72	1871.87	1870.21	
ACTUAL ADA (Current Year Only)							
Grades TK-3	931.30	900.20	759.85	765.17	779.29	779.29	
Grades 4-6	801.00	724.44	667.49	606.62	620.90	620.90	
Grades 7-8	499.73	517.04	500.38	500.08	470.02	470.02	
Grades 9-12	-	-	-	-	-	-	
Total Actual ADA	2,232.03	2,141.68	1,927.72	1,871.87	1,870.21	1,870.21	
Funded Difference (Funded ADA less Actual ADA)	0.77	87.27	102.22	55.85	1.66	-	

Minimum Proportionality Percentage (MPP)							
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
Current year estimated supplemental and concentrat	\$ 383,622	\$ 363,096	\$ 330,678	\$ 321,577	\$ 331,393	\$ 334,168	
Current year Minimum Proportionality Percentage (lv	2.46%	2.24%	2.18%	2.17%	2.24%	2.19%	

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	15,594,904.00	-2.06%	15,273,084.00	-0.25%	15,235,150.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	330,065.00	-4.16%	316,325.00	-0.57%	314,529.00
4. Other Local Revenues	8600-8799	314,549.00	-0.48%	313,049.00	0.00%	313,049.00
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	(4,181,084.00)	2.58%	(4,288,851.38)	3.25%	(4,428,400.00)
6. Total (Sum lines A1 thru A5c)		12,058,434.00	-3.69%	11,613,606.62	-1.54%	11,434,328.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,702,789.00		6,317,298.00
b. Step & Column Adjustment				94,509.00		92,195.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(480,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,702,789.00	-5.75%	6,317,298.00	1.46%	6,409,493.00
2. Classified Salaries						
a. Base Salaries				2,228,735.00		2,265,649.00
b. Step & Column Adjustment				36,914.00		38,760.00
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	2,228,735.00	1.66%	2,265,649.00	1.71%	2,304,409.00
3. Employee Benefits	3000-3999	2,745,335.00	3.35%	2,837,199.00	9.00%	3,092,439.00
4. Books and Supplies	4000-4999	470,579.00	0.00%	470,579.00	0.00%	470,579.00
5. Services and Other Operating Expenditures	5000-5999	1,003,273.00	0.00%	1,003,273.00	0.00%	1,003,273.00
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	159,792.00	0.00%	159,792.00	0.00%	159,792.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(31,960.00)	0.00%	(31,960.00)	0.00%	(31,960.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	124,570.00	0.00%	124,570.00	0.00%	124,570.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,403,113.00	-1.92%	13,146,400.00	2.94%	13,532,595.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,344,679.00)		(1,532,793.38)		(2,098,267.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,424,236.30		3,079,557.30		1,546,763.92
2. Ending Fund Balance (Sum lines C and D1)		3,079,557.30		1,546,763.92		(551,503.08)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,701,631.00		790,860.92		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	729,271.00		725,251.00		
2. Unassigned/Unappropriated	9790	645,655.30		27,652.00		(554,503.08)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,079,557.30		1,546,763.92		(551,503.08)

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	729,271.00		725,251.00		0.00
c. Unassigned/Unappropriated	9790	645,655.30		27,652.00		(554,503.08)
(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)						
		1,374,926.30		752,903.00		(554,503.08)
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.						
Adjustment in Section B.1. assumes an additional 6 FTE will be reduced in 2018-19. At a minimum, an additional \$1 million of on-going expenditure reductions will need to made.						

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	549,822.00	-14.61%	469,476.00	-1.13%	464,175.00
3. Other State Revenues	8300-8599	163,578.00	-1.54%	161,065.00	-0.05%	160,990.00
4. Other Local Revenues	8600-8799	5,909,399.00	2.43%	6,053,252.00	2.46%	6,202,192.00
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	4,181,084.00	2.58%	4,288,851.38	3.25%	4,428,400.00
6. Total (Sum lines A1 thru A5c)		10,803,883.00	1.56%	10,972,644.38	2.58%	11,255,757.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,753,090.00		4,810,189.00
b. Step & Column Adjustment				57,099.00		57,956.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,753,090.00	1.20%	4,810,189.00	1.20%	4,868,145.00
2. Classified Salaries						
a. Base Salaries				1,471,781.00		1,494,605.00
b. Step & Column Adjustment				22,824.00		23,966.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,471,781.00	1.55%	1,494,605.00	1.60%	1,518,571.00
3. Employee Benefits	3000-3999	1,961,354.00	7.48%	2,108,126.00	8.69%	2,291,383.00
4. Books and Supplies	4000-4999	300,674.00	0.00%	300,674.00	0.00%	300,674.00
5. Services and Other Operating Expenditures	5000-5999	1,908,603.00	-2.10%	1,868,603.00	0.00%	1,868,603.00
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	478,431.00	0.00%	478,431.00	0.00%	478,431.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	31,960.00	0.00%	31,960.00	0.00%	31,960.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(102,010.00)		(102,010.00)
11. Total (Sum lines B1 thru B10)		10,905,893.00	0.78%	10,990,578.00	2.41%	11,255,757.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(102,010.00)		(17,933.62)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		119,943.62		17,933.62		0.00
2. Ending Fund Balance (Sum lines C and D1)		17,933.62		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	17,933.62				
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)		17,933.62		0.00		0.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2018-19 and 2019-20 eliminate \$102,010 from expenditures for the Educator Effectiveness funds						

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	15,594,904.00	-2.06%	15,273,084.00	-0.25%	15,235,150.00
2. Federal Revenues	8100-8299	549,822.00	-14.61%	469,476.00	-1.13%	464,175.00
3. Other State Revenues	8300-8599	493,643.00	-3.29%	477,390.00	-0.39%	475,519.00
4. Other Local Revenues	8600-8799	6,223,948.00	2.29%	6,366,301.00	2.34%	6,515,241.00
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)		22,862,317.00	-1.21%	22,586,251.00	0.46%	22,690,085.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,455,879.00		11,127,487.00
b. Step & Column Adjustment				151,608.00		150,151.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(480,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,455,879.00	-2.87%	11,127,487.00	1.35%	11,277,638.00
2. Classified Salaries						
a. Base Salaries				3,700,516.00		3,760,254.00
b. Step & Column Adjustment				59,738.00		62,726.00
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	3,700,516.00	1.61%	3,760,254.00	1.67%	3,822,980.00
3. Employee Benefits	3000-3999	4,706,689.00	5.07%	4,945,325.00	8.87%	5,383,822.00
4. Books and Supplies	4000-4999	771,253.00	0.00%	771,253.00	0.00%	771,253.00
5. Services and Other Operating Expenditures	5000-5999	2,911,876.00	-1.37%	2,871,876.00	0.00%	2,871,876.00
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	638,223.00	0.00%	638,223.00	0.00%	638,223.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	124,570.00	0.00%	124,570.00	0.00%	124,570.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(102,010.00)		(102,010.00)
11. Total (Sum lines B1 thru B10)		24,309,006.00	-0.71%	24,136,978.00	2.70%	24,788,352.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,446,689.00)		(1,550,727.00)		(2,098,267.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,544,179.92		3,097,490.92		1,546,763.92
2. Ending Fund Balance (Sum lines C and D1)		3,097,490.92		1,546,763.92		(551,503.08)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740	17,933.62		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,701,631.00		790,860.92		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	729,271.00		725,251.00		0.00
2. Unassigned/Unappropriated	9790	645,655.30		27,652.00		(554,503.08)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,097,490.92		1,546,763.92		(551,503.08)

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	729,271.00		725,251.00		0.00
c. Unassigned/Unappropriated	9790	645,655.30		27,652.00		(554,503.08)
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)		1,374,926.30		752,903.00		(554,503.08)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.66%		3.12%		-2.24%
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)						
		1,920.94		1,871.86		1,870.20
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		24,309,006.00		24,136,978.00		24,788,352.00
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)		24,309,006.00		24,136,978.00		24,788,352.00
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)		729,270.18		724,109.34		743,650.56
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)		729,270.18		724,109.34		743,650.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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	16,686,075.00	0.00	16,686,075.00	15,594,904.00	0.00	15,594,904.00	-6.5%
2) Federal Revenue		8100-8299	0.00	670,868.00	670,868.00	0.00	549,822.00	549,822.00	-18.0%
3) Other State Revenue		8300-8599	876,029.00	240,798.00	1,116,827.00	330,065.00	163,578.00	493,643.00	-55.8%
4) Other Local Revenue		8600-8799	369,090.10	5,784,097.55	6,153,187.65	314,549.00	5,909,399.00	6,223,948.00	1.1%
5) TOTAL, REVENUES			17,931,194.10	6,695,763.55	24,626,957.65	16,239,518.00	6,622,799.00	22,862,317.00	-7.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,994,980.00	4,963,876.00	11,958,856.00	6,702,789.00	4,753,090.00	11,455,879.00	-4.2%
2) Classified Salaries		2000-2999	2,183,927.00	1,369,965.00	3,553,892.00	2,228,735.00	1,471,781.00	3,700,516.00	4.1%
3) Employee Benefits		3000-3999	2,638,726.00	1,866,054.00	4,504,780.00	2,745,335.00	1,961,354.00	4,706,689.00	4.5%
4) Books and Supplies		4000-4999	642,870.35	430,394.00	1,073,264.35	470,579.00	300,674.00	771,253.00	-28.1%
5) Services and Other Operating Expenditures		5000-5999	1,172,946.75	1,753,737.55	2,926,684.30	1,003,273.00	1,908,603.00	2,911,876.00	-0.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	171,408.00	363,525.00	534,933.00	159,792.00	478,431.00	638,223.00	19.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(32,060.00)	32,060.00	0.00	(31,960.00)	31,960.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,772,798.10	10,779,611.55	24,552,409.65	13,278,543.00	10,905,893.00	24,184,436.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,158,396.00	(4,083,848.00)	74,548.00	2,960,975.00	(4,283,094.00)	(1,322,119.00)	-1873.5%
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	116,941.00	0.00	116,941.00	124,570.00	0.00	124,570.00	6.5%
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	(3,946,861.00)	3,946,861.00	0.00	(4,181,084.00)	4,181,084.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,063,802.00)	3,946,861.00	(116,941.00)	(4,305,654.00)	4,181,084.00	(124,570.00)	6.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94,594.00	(136,987.00)	(42,393.00)	(1,344,679.00)	(102,010.00)	(1,446,689.00)	3312.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,329,642.30	256,930.62	4,586,572.92	4,424,236.30	119,943.62	4,544,179.92	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,329,642.30	256,930.62	4,586,572.92	4,424,236.30	119,943.62	4,544,179.92	-0.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,329,642.30	256,930.62	4,586,572.92	4,424,236.30	119,943.62	4,544,179.92	-0.9%
2) Ending Balance, June 30 (E + F1e)			4,424,236.30	119,943.62	4,544,179.92	3,079,557.30	17,933.62	3,097,490.92	-31.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	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	119,943.62	119,943.62	0.00	17,933.62	17,933.62	-85.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,726,855.00	0.00	1,726,855.00	1,701,631.00	0.00	1,701,631.00	-1.5%
Board 7% 2017-18	0000	9780				1,701,631.00		1,701,631.00	
Board 7%	0000	9780	1,726,855.00		1,726,855.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	740,081.00	0.00	740,081.00	729,271.00	0.00	729,271.00	-1.5%
Unassigned/Unappropriated Amount		9790	1,954,300.30	0.00	1,954,300.30	645,655.30	0.00	645,655.30	-67.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,429,368.55	(4,429,917.89)	6,999,450.66				
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	3,000.00	0.00	3,000.00				
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	901.28	17,656.00	18,557.28				
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			11,433,269.83	(4,412,261.89)	7,021,007.94				
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	375,108.04	1,658.99	376,767.03				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,875.38	21,424.25	24,299.63				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	19,226.00	0.00	19,226.00				
6) TOTAL, LIABILITIES			397,209.42	23,083.24	420,292.66				
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									

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)	
(G9 + H2) - (I6 + J2)			11,036,060.41	(4,435,345.13)	6,600,715.28				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	4,860,108.00	0.00	4,860,108.00	4,017,416.00	0.00	4,017,416.00	-17.3%
Education Protection Account State Aid - Current Year		8012	1,560,815.00	0.00	1,560,815.00	1,310,815.00	0.00	1,310,815.00	-16.0%
State Aid - Prior Years		8019	(1,521.00)	0.00	(1,521.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	50,500.00	0.00	50,500.00	50,500.00	0.00	50,500.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	10,672,017.00	0.00	10,672,017.00	10,672,017.00	0.00	10,672,017.00	0.0%
Unsecured Roll Taxes		8042	212,500.00	0.00	212,500.00	212,500.00	0.00	212,500.00	0.0%
Prior Years' Taxes		8043	52,300.00	0.00	52,300.00	52,300.00	0.00	52,300.00	0.0%
Supplemental Taxes		8044	414,700.00	0.00	414,700.00	414,700.00	0.00	414,700.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,135,344.00)	0.00	(1,135,344.00)	(1,135,344.00)	0.00	(1,135,344.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			16,686,075.00	0.00	16,686,075.00	15,594,904.00	0.00	15,594,904.00	-6.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,686,075.00	0.00	16,686,075.00	15,594,904.00	0.00	15,594,904.00	-6.5%
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	291,061.00	291,061.00	0.00	274,373.00	274,373.00	-5.7%
Special Education Discretionary Grants		8182	0.00	100,860.00	100,860.00	0.00	81,944.00	81,944.00	-18.8%
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	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		153,982.00	153,982.00		111,602.00	111,602.00	-27.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		118,533.00	118,533.00		75,793.00	75,793.00	-36.1%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		6,432.00	6,432.00		6,110.00	6,110.00	-5.0%
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		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	670,868.00	670,868.00	0.00	549,822.00	549,822.00	-18.0%
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	540,160.00	0.00	540,160.00	59,945.00	0.00	59,945.00	-88.9%
Lottery - Unrestricted and Instructional Materials		8560	334,827.00	116,270.00	451,097.00	270,120.00	86,824.00	356,944.00	-20.9%
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		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									

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)	
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	1,042.00	124,528.00	125,570.00	0.00	76,754.00	76,754.00	-38.9%
TOTAL, OTHER STATE REVENUE			876,029.00	240,798.00	1,116,827.00	330,065.00	163,578.00	493,643.00	-55.8%

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)	
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	3,761,372.00	3,761,372.00	0.00	3,971,235.00	3,971,235.00	5.6%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	249,567.00	0.00	249,567.00	307,049.00	0.00	307,049.00	23.0%
Interest		8660	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(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	113,523.10	996,921.55	1,110,444.65	1,500.00	926,950.00	928,450.00	-16.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,025,804.00	1,025,804.00		1,011,214.00	1,011,214.00	-1.4%
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			369,090.10	5,784,097.55	6,153,187.65	314,549.00	5,909,399.00	6,223,948.00	1.1%
TOTAL, REVENUES			17,931,194.10	6,695,763.55	24,626,957.65	16,239,518.00	6,622,799.00	22,862,317.00	-7.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,509,167.00	4,205,011.00	9,714,178.00	5,212,454.00	4,131,556.00	9,344,010.00	-3.8%
Certificated Pupil Support Salaries		1200	155,790.00	539,682.00	695,472.00	147,071.00	527,949.00	675,020.00	-2.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,329,336.00	219,183.00	1,548,519.00	1,343,264.00	93,585.00	1,436,849.00	-7.2%
Other Certificated Salaries		1900	687.00	0.00	687.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			6,994,980.00	4,963,876.00	11,958,856.00	6,702,789.00	4,753,090.00	11,455,879.00	-4.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	270,318.00	767,943.00	1,038,261.00	281,651.00	827,651.00	1,109,302.00	6.8%
Classified Support Salaries		2200	614,571.00	329,059.00	943,630.00	616,161.00	356,837.00	972,998.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	243,914.00	127,215.00	371,129.00	247,295.00	127,214.00	374,509.00	0.9%
Clerical, Technical and Office Salaries		2400	781,908.00	31,019.00	812,927.00	790,983.00	30,347.00	821,330.00	1.0%
Other Classified Salaries		2900	273,216.00	114,729.00	387,945.00	292,645.00	129,732.00	422,377.00	8.9%
TOTAL, CLASSIFIED SALARIES			2,183,927.00	1,369,965.00	3,553,892.00	2,228,735.00	1,471,781.00	3,700,516.00	4.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	871,407.00	634,573.00	1,505,980.00	953,243.00	685,921.00	1,639,164.00	8.8%
PERS		3201-3202	281,149.00	171,397.00	452,546.00	311,229.00	224,883.00	536,112.00	18.5%
OASDI/Medicare/Alternative		3301-3302	256,934.00	175,043.00	431,977.00	266,614.00	194,240.00	460,854.00	6.7%
Health and Welfare Benefits		3401-3402	862,970.00	714,289.00	1,577,259.00	864,992.00	703,976.00	1,568,968.00	-0.5%
Unemployment Insurance		3501-3502	4,703.00	3,590.00	8,293.00	4,636.00	3,176.00	7,812.00	-5.8%
Workers' Compensation		3601-3602	203,954.00	145,564.00	349,518.00	184,630.00	127,560.00	312,190.00	-10.7%
OPEB, Allocated		3701-3702	112,837.00	0.00	112,837.00	112,837.00	0.00	112,837.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	44,772.00	21,598.00	66,370.00	47,154.00	21,598.00	68,752.00	3.6%
TOTAL, EMPLOYEE BENEFITS			2,638,726.00	1,866,054.00	4,504,780.00	2,745,335.00	1,961,354.00	4,706,689.00	4.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	130,790.00	0.00	130,790.00	51,706.00	0.00	51,706.00	-60.5%
Books and Other Reference Materials		4200	56,115.00	40,250.00	96,365.00	55,941.00	40,402.00	96,343.00	0.0%
Materials and Supplies		4300	387,257.35	370,731.00	757,988.35	300,251.00	240,859.00	541,110.00	-28.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	68,708.00	19,413.00	88,121.00	62,681.00	19,413.00	82,094.00	-6.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			642,870.35	430,394.00	1,073,264.35	470,579.00	300,674.00	771,253.00	-28.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	45,638.00	26,814.00	72,452.00	68,188.00	16,604.00	84,792.00	17.0%
Dues and Memberships		5300	13,734.00	2,102.00	15,836.00	13,734.00	2,102.00	15,836.00	0.0%
Insurance		5400 - 5450	185,420.00	0.00	185,420.00	190,420.00	0.00	190,420.00	2.7%
Operations and Housekeeping Services		5500	318,776.00	0.00	318,776.00	318,776.00	0.00	318,776.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,260.00	87,948.58	142,208.58	54,260.00	87,949.00	142,209.00	0.0%
Transfers of Direct Costs		5710	(62,523.00)	62,523.00	0.00	(208,517.00)	208,517.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	545,722.75	1,572,349.97	2,118,072.72	494,493.00	1,591,431.00	2,085,924.00	-1.5%
Communications		5900	71,919.00	2,000.00	73,919.00	71,919.00	2,000.00	73,919.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,172,946.75	1,753,737.55	2,926,684.30	1,003,273.00	1,908,603.00	2,911,876.00	-0.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	363,525.00	363,525.00	0.00	478,431.00	478,431.00	31.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	43,441.00	0.00	43,441.00	41,825.00	0.00	41,825.00	-3.7%
Other Debt Service - Principal		7439	127,967.00	0.00	127,967.00	117,967.00	0.00	117,967.00	-7.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			171,408.00	363,525.00	534,933.00	159,792.00	478,431.00	638,223.00	19.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(32,060.00)	32,060.00	0.00	(31,960.00)	31,960.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(32,060.00)	32,060.00	0.00	(31,960.00)	31,960.00	0.00	0.0%
TOTAL, EXPENDITURES			13,772,798.10	10,779,611.55	24,552,409.65	13,278,543.00	10,905,893.00	24,184,436.00	-1.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	66,941.00	0.00	66,941.00	74,570.00	0.00	74,570.00	11.4%
Other Authorized Interfund Transfers Out		7619	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			116,941.00	0.00	116,941.00	124,570.00	0.00	124,570.00	6.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,946,861.00)	3,946,861.00	0.00	(4,181,084.00)	4,181,084.00	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			(3,946,861.00)	3,946,861.00	0.00	(4,181,084.00)	4,181,084.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,063,802.00)	3,946,861.00	(116,941.00)	(4,305,654.00)	4,181,084.00	(124,570.00)	6.5%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	16,686,075.00	0.00	16,686,075.00	15,594,904.00	0.00	15,594,904.00	-6.5%
2) Federal Revenue		8100-8299	0.00	670,868.00	670,868.00	0.00	549,822.00	549,822.00	-18.0%
3) Other State Revenue		8300-8599	876,029.00	240,798.00	1,116,827.00	330,065.00	163,578.00	493,643.00	-55.8%
4) Other Local Revenue		8600-8799	369,090.10	5,784,097.55	6,153,187.65	314,549.00	5,909,399.00	6,223,948.00	1.1%
5) TOTAL, REVENUES			17,931,194.10	6,695,763.55	24,626,957.65	16,239,518.00	6,622,799.00	22,862,317.00	-7.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		7,923,225.10	7,599,212.58	15,522,437.68	7,270,740.00	7,699,032.00	14,969,772.00	-3.6%
2) Instruction - Related Services	2000-2999		1,679,707.00	428,784.00	2,108,491.00	1,708,762.00	485,071.00	2,193,833.00	4.0%
3) Pupil Services	3000-3999		443,500.00	1,563,791.00	2,007,291.00	468,560.00	1,436,424.00	1,904,984.00	-5.1%
4) Ancillary Services	4000-4999		0.00	42,957.00	42,957.00	0.00	43,535.00	43,535.00	1.3%
5) Community Services	5000-5999		0.00	25,570.97	25,570.97	0.00	13,676.00	13,676.00	-46.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,024,803.00	47,318.00	2,072,121.00	2,084,434.00	47,980.00	2,132,414.00	2.9%
8) Plant Services	8000-8999		1,530,155.00	708,453.00	2,238,608.00	1,586,255.00	701,744.00	2,287,999.00	2.2%
9) Other Outgo	9000-9999	Except 7600-7699	171,408.00	363,525.00	534,933.00	159,792.00	478,431.00	638,223.00	19.3%
10) TOTAL, EXPENDITURES			13,772,798.10	10,779,611.55	24,552,409.65	13,278,543.00	10,905,893.00	24,184,436.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,158,396.00	(4,083,848.00)	74,548.00	2,960,975.00	(4,283,094.00)	(1,322,119.00)	-1873.5%
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	116,941.00	0.00	116,941.00	124,570.00	0.00	124,570.00	6.5%
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	(3,946,861.00)	3,946,861.00	0.00	(4,181,084.00)	4,181,084.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,063,802.00)	3,946,861.00	(116,941.00)	(4,305,654.00)	4,181,084.00	(124,570.00)	6.5%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94,594.00	(136,987.00)	(42,393.00)	(1,344,679.00)	(102,010.00)	(1,446,689.00)	3312.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,329,642.30	256,930.62	4,586,572.92	4,424,236.30	119,943.62	4,544,179.92	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,329,642.30	256,930.62	4,586,572.92	4,424,236.30	119,943.62	4,544,179.92	-0.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,329,642.30	256,930.62	4,586,572.92	4,424,236.30	119,943.62	4,544,179.92	-0.9%
2) Ending Balance, June 30 (E + F1e)			4,424,236.30	119,943.62	4,544,179.92	3,079,557.30	17,933.62	3,097,490.92	-31.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	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	119,943.62	119,943.62	0.00	17,933.62	17,933.62	-85.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,726,855.00	0.00	1,726,855.00	1,701,631.00	0.00	1,701,631.00	-1.5%
Board 7% 2017-18	0000	9780				1,701,631.00		1,701,631.00	
Board 7%	0000	9780	1,726,855.00		1,726,855.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	740,081.00	0.00	740,081.00	729,271.00	0.00	729,271.00	-1.5%
Unassigned/Unappropriated Amount		9790	1,954,300.30	0.00	1,954,300.30	645,655.30	0.00	645,655.30	-67.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
4201	NCLB: Title III, Immigrant Education Program	3.61	3.61
6264	Educator Effectiveness (15-16)	102,010.61	0.61
6300	Lottery: Instructional Materials	0.40	0.40
9010	Other Restricted Local	17,929.00	17,929.00
Total, Restricted Balance		119,943.62	17,933.62

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	111,638.00	111,638.00	0.0%
3) Other State Revenue		8300-8599	7,500.00	7,500.00	0.0%
4) Other Local Revenue		8600-8799	272,967.00	215,017.00	-21.2%
5) TOTAL, REVENUES			392,105.00	334,155.00	-14.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	60,013.00	71,240.00	18.7%
3) Employee Benefits		3000-3999	28,242.00	37,465.00	32.7%
4) Books and Supplies		4000-4999	500.00	500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	370,291.00	299,520.00	-19.1%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			459,046.00	408,725.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,941.00)	(74,570.00)	11.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	66,941.00	74,570.00	11.4%
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			66,941.00	74,570.00	11.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,348.51	27,510.19	-31.8%
b) Audit Adjustments		9793	(12,838.32)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			27,510.19	27,510.19	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,510.19	27,510.19	0.0%
2) Ending Balance, June 30 (E + F1e)			27,510.19	27,510.19	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,510.19	27,510.19	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	(24,585.95)		
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	2,875.38		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(21,710.57)		
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)			(21,710.57)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	111,638.00	111,638.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			111,638.00	111,638.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,500.00	7,500.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,500.00	7,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	272,967.00	215,017.00	-21.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
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			272,967.00	215,017.00	-21.2%
TOTAL, REVENUES			392,105.00	334,155.00	-14.8%

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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	35,779.00	45,559.00	27.3%
Other Classified Salaries		2900	24,234.00	25,681.00	6.0%
TOTAL, CLASSIFIED SALARIES			60,013.00	71,240.00	18.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,337.00	13,162.00	57.9%
OASDI/Medicare/Alternative		3301-3302	4,665.00	6,494.00	39.2%
Health and Welfare Benefits		3401-3402	13,841.00	16,010.00	15.7%
Unemployment Insurance		3501-3502	33.00	50.00	51.5%
Workers' Compensation		3601-3602	1,366.00	1,749.00	28.0%
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			28,242.00	37,465.00	32.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	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	1,250.00	1,250.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	369,041.00	298,270.00	-19.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			370,291.00	299,520.00	-19.1%
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	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			459,046.00	408,725.00	-11.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	66,941.00	74,570.00	11.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			66,941.00	74,570.00	11.4%
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)			66,941.00	74,570.00	11.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	111,638.00	111,638.00	0.0%
3) Other State Revenue		8300-8599	7,500.00	7,500.00	0.0%
4) Other Local Revenue		8600-8799	272,967.00	215,017.00	-21.2%
5) TOTAL, REVENUES			392,105.00	334,155.00	-14.8%
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		459,046.00	408,725.00	-11.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			459,046.00	408,725.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(66,941.00)	(74,570.00)	11.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	66,941.00	74,570.00	11.4%
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			66,941.00	74,570.00	11.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	40,348.51	27,510.19	-31.8%
b) Audit Adjustments					
		9793	(12,838.32)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			27,510.19	27,510.19	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			27,510.19	27,510.19	0.0%
2) Ending Balance, June 30 (E + F1e)					
			27,510.19	27,510.19	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	27,510.19	27,510.19	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	27,510.19	27,510.19
Total, Restricted Balance		27,510.19	27,510.19

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	2,208.64	3,500.00	58.5%
5) TOTAL, REVENUES			2,208.64	3,500.00	58.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	47,156.58	200,000.00	324.1%
6) Capital Outlay		6000-6999	181,960.10	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			229,116.68	200,000.00	-12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(226,908.04)	(196,500.00)	-13.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(176,908.04)	(146,500.00)	-17.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	591,681.80	414,773.76	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			591,681.80	414,773.76	-29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			591,681.80	414,773.76	-29.9%
2) Ending Balance, June 30 (E + F1e)			414,773.76	268,273.76	-35.3%
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			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	414,773.76	268,273.76	-35.3%
Deferred Maintenance Projects	0000	9780	414,773.76		
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	393,349.51		
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	21,424.25		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			414,773.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			414,773.76		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,208.64	3,500.00	58.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,208.64	3,500.00	58.5%
TOTAL, REVENUES			2,208.64	3,500.00	58.5%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,756.58	200,000.00	863.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,400.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			47,156.58	200,000.00	324.1%
CAPITAL OUTLAY					
Land Improvements		6170	181,960.10	0.00	-100.0%
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			181,960.10	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			229,116.68	200,000.00	-12.7%

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	50,000.00	50,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,000.00	50,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,208.64	3,500.00	58.5%
5) TOTAL, REVENUES			2,208.64	3,500.00	58.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		229,116.68	200,000.00	-12.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			229,116.68	200,000.00	-12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(226,908.04)	(196,500.00)	-13.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(176,908.04)	(146,500.00)	-17.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	591,681.80	414,773.76	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			591,681.80	414,773.76	-29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			591,681.80	414,773.76	-29.9%
2) Ending Balance, June 30 (E + F1e)			414,773.76	268,273.76	-35.3%
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	414,773.76	268,273.76	-35.3%
Deferred Maintenance Projects	0000	9780	414,773.76		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,414.85	8,227.00	-77.4%
5) TOTAL, REVENUES			36,414.85	8,227.00	-77.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,025.82	0.00	-100.0%
3) Employee Benefits		3000-3999	1,844.61	0.00	-100.0%
4) Books and Supplies		4000-4999	51,365.01	14,000.00	-72.7%
5) Services and Other Operating Expenditures		5000-5999	157,560.52	147,832.00	-6.2%
6) Capital Outlay		6000-6999	2,894,065.79	4,360,892.00	50.7%
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			3,105,861.75	4,522,724.00	45.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,069,446.90)	(4,514,497.00)	47.1%
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)			(3,069,446.90)	(4,514,497.00)	47.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,504,386.32	6,434,939.42	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,504,386.32	6,434,939.42	-32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,504,386.32	6,434,939.42	-32.3%
2) Ending Balance, June 30 (E + F1e)			6,434,939.42	1,920,442.42	-70.2%
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			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	6,434,939.42	1,920,442.42	-70.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,436,598.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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			6,436,598.61		
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	1,659.19		
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			1,659.19		
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)			6,434,939.42		

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	19,914.85	8,227.00	-58.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	16,500.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,414.85	8,227.00	-77.4%
TOTAL, REVENUES			36,414.85	8,227.00	-77.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,025.82	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,025.82	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	142.47	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	72.61	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,606.04	0.00	-100.0%
Unemployment Insurance		3501-3502	0.54	0.00	-100.0%
Workers' Compensation		3601-3602	22.95	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,844.61	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	9,000.00	New
Noncapitalized Equipment		4400	51,365.01	5,000.00	-90.3%
TOTAL, BOOKS AND SUPPLIES			51,365.01	14,000.00	-72.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	154,560.52	144,832.00	-6.3%
Communications		5900	3,000.00	3,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			157,560.52	147,832.00	-6.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	914,865.00	New
Buildings and Improvements of Buildings		6200	2,615,440.57	3,446,027.00	31.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	278,625.22	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,894,065.79	4,360,892.00	50.7%
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			3,105,861.75	4,522,724.00	45.6%

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,414.85	8,227.00	-77.4%
5) TOTAL, REVENUES			36,414.85	8,227.00	-77.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,105,861.75	4,522,724.00	45.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,105,861.75	4,522,724.00	45.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(3,069,446.90)	(4,514,497.00)	47.1%
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)			(3,069,446.90)	(4,514,497.00)	47.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,504,386.32	6,434,939.42	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,504,386.32	6,434,939.42	-32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,504,386.32	6,434,939.42	-32.3%
2) Ending Balance, June 30 (E + F1e)			6,434,939.42	1,920,442.42	-70.2%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	6,434,939.42	1,920,442.42	-70.2%

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

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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	99,250.38	50,300.00	-49.3%
5) TOTAL, REVENUES			99,250.38	50,300.00	-49.3%
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	12,775.16	60,000.00	369.7%
5) Services and Other Operating Expenditures		5000-5999	9,318.52	90,000.00	865.8%
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			22,093.68	150,000.00	578.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			77,156.70	(99,700.00)	-229.2%
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)			77,156.70	(99,700.00)	-229.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	237,331.15	314,487.85	32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			237,331.15	314,487.85	32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			237,331.15	314,487.85	32.5%
2) Ending Balance, June 30 (E + F1e)			314,487.85	214,787.85	-31.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	314,487.85	214,787.85	-31.7%
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	314,542.78		
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	0.12		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			314,542.90		
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	55.05		
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			55.05		
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)			314,487.85		

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	752.42	300.00	-60.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	98,497.96	50,000.00	-49.2%
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			99,250.38	50,300.00	-49.3%
TOTAL, REVENUES			99,250.38	50,300.00	-49.3%

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	12,775.16	30,000.00	134.8%
Noncapitalized Equipment		4400	0.00	30,000.00	New
TOTAL, BOOKS AND SUPPLIES			12,775.16	60,000.00	369.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,970.00	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	6,348.52	90,000.00	1317.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,318.52	90,000.00	865.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,093.68	150,000.00	578.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	99,250.38	50,300.00	-49.3%
5) TOTAL, REVENUES			99,250.38	50,300.00	-49.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		22,093.68	150,000.00	578.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,093.68	150,000.00	578.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			77,156.70	(99,700.00)	-229.2%
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)			77,156.70	(99,700.00)	-229.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	237,331.15	314,487.85	32.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			237,331.15	314,487.85	32.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			237,331.15	314,487.85	32.5%
2) Ending Balance, June 30 (E + F1e)					
			314,487.85	214,787.85	-31.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	314,487.85	214,787.85	-31.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	31,591.00	88,476.00	180.1%
4) Other Local Revenue		8600-8799	453.57	500.00	10.2%
5) TOTAL, REVENUES			32,044.57	88,976.00	177.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	(3,173.13)	211,079.00	-6752.1%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			(3,173.13)	211,079.00	-6752.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,217.70	(122,103.00)	-446.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,217.70	(122,103.00)	-446.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,730.15	246,947.85	16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,730.15	246,947.85	16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,730.15	246,947.85	16.6%
2) Ending Balance, June 30 (E + F1e)			246,947.85	124,844.85	-49.4%
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			88,476.98	88,476.98	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	158,470.87	36,367.87	-77.1%
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	246,947.85		
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			246,947.85		
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)			246,947.85		

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	31,591.00	88,476.00	180.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			31,591.00	88,476.00	180.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	453.57	500.00	10.2%
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			453.57	500.00	10.2%
TOTAL, REVENUES			32,044.57	88,976.00	177.7%

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	(3,173.13)	211,079.00	-6752.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(3,173.13)	211,079.00	-6752.1%
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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			(3,173.13)	211,079.00	-6752.1%

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	31,591.00	88,476.00	180.1%
4) Other Local Revenue		8600-8799	453.57	500.00	10.2%
5) TOTAL, REVENUES			32,044.57	88,976.00	177.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		(3,173.13)	211,079.00	-6752.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			(3,173.13)	211,079.00	-6752.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			35,217.70	(122,103.00)	-446.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,217.70	(122,103.00)	-446.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	211,730.15	246,947.85	16.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			211,730.15	246,947.85	16.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			211,730.15	246,947.85	16.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	88,476.98	88,476.98	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	158,470.87	36,367.87	-77.1%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6230	California Clean Energy Jobs Act	88,476.98	88,476.98
Total, Restricted Balance		88,476.98	88,476.98

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	45,201,397.70	9,709,020.30	54,910,418.00		1,229,305.00	53,681,113.00	1,294,682.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	489,760.31	16,738.69	506,499.00		123,130.00	383,369.00	123,130.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	16,665,072.00	(4,470.00)	16,660,602.00			16,660,602.00	
Net Pension Liability		3,916,534.00	3,916,534.00			3,916,534.00	
Net OPEB Obligation	374,732.00	(7,127.00)	367,605.00			367,605.00	
Compensated Absences Payable	56,234.00		56,234.00			56,234.00	
Governmental activities long-term liabilities	62,787,196.01	13,630,695.99	76,417,892.00	0.00	1,352,435.00	75,065,457.00	1,417,812.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	11,958,856.00	301	0.00	303	11,958,856.00	305	194,298.00		307	11,764,558.00	309
2000 - Classified Salaries	3,553,892.00	311	2,931.00	313	3,550,961.00	315	0.00		317	3,550,961.00	319
3000 - Employee Benefits	4,504,780.00	321	113,538.00	323	4,391,242.00	325	60,365.00		327	4,330,877.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,073,264.35	331	2,939.00	333	1,070,325.35	335	419,573.00		337	650,752.35	339
5000 - Services... & 7300 - Indirect Costs	2,926,684.30	341	38,767.97	343	2,887,916.33	345	946,872.00		347	1,941,044.33	349
TOTAL					23,859,300.68	365			TOTAL	22,238,192.68	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	9,679,356.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,038,261.00 380
3. STRS.		3101 & 3102	1,218,046.00 382
4. PERS.		3201 & 3202	139,089.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	221,519.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	1,082,003.00 385
7. Unemployment Insurance.		3501 & 3502	5,759.00 390
8. Workers' Compensation Insurance.		3601 & 3602	241,814.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	33,110.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			13,658,957.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			13,658,957.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			61.42%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.42%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	22,238,192.68
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	11,455,879.00	301	0.00	303	11,455,879.00	305	216,788.00		307	11,239,091.00	309
2000 - Classified Salaries	3,700,516.00	311	2,932.00	313	3,697,584.00	315	0.00		317	3,697,584.00	319
3000 - Employee Benefits	4,706,689.00	321	113,581.00	323	4,593,108.00	325	66,330.00		327	4,526,778.00	329
4000 - Books, Supplies Equip Replace. (6500)	771,253.00	331	0.00	333	771,253.00	335	241,721.00		337	529,532.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,911,876.00	341	29,768.00	343	2,882,108.00	345	1,042,219.00		347	1,839,889.00	349
TOTAL					23,399,932.00	365			TOTAL	21,832,874.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	9,313,336.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,109,302.00 380
3. STRS.		3101 & 3102	1,329,980.00 382
4. PERS.		3201 & 3202	146,560.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	225,248.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	1,069,855.00 385
7. Unemployment Insurance.		3501 & 3502	5,414.00 390
8. Workers' Compensation Insurance.		3601 & 3602	216,499.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	26,228.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			13,442,422.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			13,442,422.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			61.57%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.57%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	21,832,874.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,146,367.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 18,758,324.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.11%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	988,251.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	416,381.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	32,100.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	136,778.95
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,573,510.95
9. Carry-Forward Adjustment (Part IV, Line F)	565,156.62
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,138,667.57

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,522,437.68
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,108,491.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,007,291.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	42,957.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	25,570.97
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	614,231.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	5,900.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	15,258.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,101,829.05
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	459,046.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	22,903,011.70

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B18)	6.87%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B18)	9.34%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,573,510.95</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(268,587.05)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.23%) times Part III, Line B18); zero if negative	<u>565,156.62</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.23%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.32%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>565,156.62</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>565,156.62</u>

Approved indirect cost rate: 3.23%
Highest rate used in any program: 3.32%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	149,617.00	4,365.00	2.92%
01	4035	116,285.00	2,248.00	1.93%
01	6264	73,001.00	2,420.00	3.32%
01	8150	708,453.00	23,027.00	3.25%

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	116,941.00		
Fund Reconciliation							0.00	24,299.63
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					66,941.00	0.00		
Fund Reconciliation							2,875.38	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							21,424.25	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.12	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.12
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	66,941.00	116,941.00	24,299.75	24,299.75

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	124,570.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					74,570.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2017-18 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	124,570.00	124,570.00		

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:
Marin Schools Insurance Authority (MSIA)

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Midge Hoffman

Title: Chief Business Official

Telephone: 415-451-4075

E-mail: mhoffman@rossvalleyschools.org

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LCAP Expenditure Summary

Total Expenditures by Funding Source						
Funding Source	2016-17 Annual Update Budgeted	2016-17 Annual Update Actual	2017-18	2018-19	2019-20	2017-18 through 2019-20 Total
All Funding Sources	11,081,689.00	7,104,305.00	11,664,600.45	0.00	0.00	11,664,600.45
	0.00	0.00	0.00	0.00	0.00	0.00
Foundation Funds	0.00	0.00	0.00	0.00	0.00	0.00
Base	1,131,430.00	1,027,979.00	2,448,297.45	0.00	0.00	2,448,297.45
Bond Funds	3,400,000.00	3,400,000.00	4,488,224.00	0.00	0.00	4,488,224.00
Common Core Standards Implementation Funds	40,000.00	0.00	0.00	0.00	0.00	0.00
Foundation	1,012,000.00	923,482.00	343,954.00	0.00	0.00	343,954.00
Locally Defined	0.00	97,048.00	0.00	0.00	0.00	0.00
Lottery	76,230.00	379,522.00	220,617.00	0.00	0.00	220,617.00
Other	4,470,363.00	0.00	0.00	0.00	0.00	0.00
Other Restricted	0.00	20,767.00	54,500.00	0.00	0.00	54,500.00
Parcel Tax	0.00	0.00	265,219.00	0.00	0.00	265,219.00
PTA	25,800.00	37,220.00	20,145.00	0.00	0.00	20,145.00
Special Education	254,004.00	429,369.00	3,150,986.00	0.00	0.00	3,150,986.00
Supplemental	497,363.00	619,262.00	458,572.00	0.00	0.00	458,572.00
Title I	157,999.00	104,656.00	130,445.00	0.00	0.00	130,445.00
Title II	16,500.00	65,000.00	73,025.00	0.00	0.00	73,025.00
Title III	0.00	0.00	10,616.00	0.00	0.00	10,616.00

* Totals based on expenditure amounts in goal and annual update sections.

Total Expenditures by Object Type						
Object Type	2016-17 Annual Update Budgeted	2016-17 Annual Update Actual	2017-18	2018-19	2019-20	2017-18 through 2019-20 Total
All Expenditure Types	11,081,689.00	7,104,305.00	11,664,600.45	0.00	0.00	11,664,600.45
	0.00	923,482.00	3,000,359.00	0.00	0.00	3,000,359.00
0000: Unrestricted	5,509,500.00	0.00	762,091.00	0.00	0.00	762,091.00
1000-1999: Certificated Personnel Salaries	1,049,141.00	1,281,586.00	2,156,283.00	0.00	0.00	2,156,283.00
2000-2999: Classified Personnel Salaries	97,499.00	305,688.00	578,946.00	0.00	0.00	578,946.00
4000-4999: Books And Supplies	361,400.00	583,327.00	313,778.00	0.00	0.00	313,778.00
5000-5999: Services And Other Operating Expenditures	369,649.00	331,762.00	85,376.45	0.00	0.00	85,376.45
5800: Professional/Consulting Services And Operating Expenditures	294,500.00	96,500.00	224,543.00	0.00	0.00	224,543.00
6000-6999: Capital Outlay	3,400,000.00	3,581,960.00	4,488,224.00	0.00	0.00	4,488,224.00
7000-7439: Other Outgo	0.00	0.00	55,000.00	0.00	0.00	55,000.00

* Totals based on expenditure amounts in goal and annual update sections.

ROSS VALLEY SCHOOL DISTRICT
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Services to Unduplicated Students
("Minimum Proportionality Percentage")

TABLE I - Services to Students expressed in Full-Time Equivalents (FTE)					
NOTE: INCLUDES LOTTERY, YES FOUNDATION AND PARCEL TAX FUNDED POSITIONS.	All Students: Regular & Special	Unduplicated Students:			Total
		English Language	Socio- economically	Sub-Total	
Instructional Staff:					
Teachers	112.40	0.00	0.00	0.00	112.40
Instructional Assistants	23.00	0.00	1.65	1.65	24.65
PE Specialists	1.79	0.00	0.00	0.00	1.79
After School/Summer Programs	0.00	0.00	0.00	0.00	0.00
Support Staff:					
Psychologists (1)	4.50	0.00	0.50	0.50	5.00
Speech Therapists	3.60	0.00	0.00	0.00	3.60
Counselors	0.50	0.00	0.50	0.50	1.00
English Learner / Intervention	0.00	1.30	2.70	4.00	4.00
Nurses	1.00	0.00	0.00	0.00	1.00
Library Specialists	4.80	0.00	0.00	0.00	4.80
Noon-Time & Campus Supv	2.84	0.00	0.00	0.00	2.84
Translators (1)	0.00	0.20	0.00	0.20	0.20
Tutors (1)	0.00	0.00	0.25	0.25	0.25
EL Coordinator	0.00	0.00	0.00	0.00	0.00
Total	154.44	1.50	5.60	7.10	161.54
				%	FTE
Services to Unduplicated Students as compared to All Students				4.60%	7.10
Required Minimum Proportionality				2.18%	3.37
Services to Unduplicated Pupils Above Required Minimum Proportionality				2.42%	3.73
Required Increase or Improvement to Services				Not applicable	Not applicable
				MPP Met	MPP Met
(1) Employees and Professional Experts on contract included in these calculations					
(2) Eligible for Free or Reduced Price Meal Program					

ROSS VALLEY SCHOOL DISTRICT
2017-18 Local Control Accountability Plan
Services to Unduplicated Students
("Minimum Proportionality Percentage")

TABLE II - Services to Students expressed in Full-Time Equivalents (FTE)					
NOTE: DOES NOT INCLUDE LOTTERY, YES FOUNDATION OR PARCEL TAX FUNDED POSITIONS.	All Students: Regular & Special Education	Unduplicated Students:			Total
		English Language Learners	Socio- economically Disadvantaged	Sub-Total	
Instructional Staff:					
Teachers	69.83	0.00	0.00	0.00	69.83
Instructional Assistants	23.00	0.00	1.65	1.65	24.65
PE Specialists	1.79	0.00	0.00	0.00	1.79
After School/Summer Programs	0.00	0.00	0.00	0.00	0.00
Support Staff:					
Psychologists (1)	4.50	0.00	0.50	0.50	5.00
Speech Therapists	3.60	0.00	0.00	0.00	3.60
Counselors	0.50	0.00	0.50	0.50	1.00
English Learner / Intervention	0.00	1.30	2.70	4.00	4.00
Nurses	1.00	0.00	0.00	0.00	1.00
Library Specialists	4.80	0.00	0.00	0.00	4.80
Noon-Time & Campus Supv	2.84	0.00	0.00	0.00	2.84
Translators (1)	0.00	0.20	0.00	0.20	0.20
Tutors (1)	0.00	0.00	0.25	0.25	0.25
EL Coordinator	0.00	0.00	0.00	0.00	0.00
Total	111.87	1.50	5.60	7.10	118.97
				%	FTE
Services to Unduplicated Students as compared to All Students				6.35%	7.10
Required Minimum Proportionality				2.18%	2.44
Services to Unduplicated Pupils Above Required Minimum Proportionality				4.17%	4.66
Required Increase or Improvement to Services				Not applicable	Not applicable
				MPP Met	MPP Met
(1) Employees and Professional Experts on contract included in these calculations					
(2) Eligible for Free or Reduced Price Meal Program					

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