



Every Student, Every Moment, for Every Opportunity

DATE: June 8, 2017

TO: Anne Silavs - Superintendent

FROM: Tim McLellan – Assistant Superintendent, Business Services

SUBJECT: 2017/18 Budget Summary Report

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

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

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

GENERAL FUND

2016/17 Estimated Actuals

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

2017/18 Budget

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

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:

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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.

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

Budget available for inspection at:

Public Hearing:

Place: Cypress School District

Date: June 08, 2017

Place: Cypress School District

Date: June 08, 2017

Time: 07:00 PM

Adoption Date: June 15, 2017

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Tim McLellan

Telephone: 714-220-6941

Title: Assistant Superintendent

E-mail: TMCLellan@cypsd.org

Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|--------------------------------------|--|---|----|-----|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment? | | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go? | | |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1) | | |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP: | | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures? | | |

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 15, 2017

For additional information on this certification, please contact:

Name: Tim McLellan

Title: Assistant Superintendent

Telephone: 714-220-6941

E-mail: TMCLellan@cypsd.org

| | | | 2016-17 Estimated Actuals | | | 2017-18 Budget | | | |
|--|------------------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Resource Codes | Object Codes | | | | | | | % Diff Column C & F |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | 8010-8099 | | 30,652,555.00 | 0.00 | 30,652,555.00 | 31,383,329.00 | 0.00 | 31,383,329.00 | 2.4% |
| 2) Federal Revenue | 8100-8299 | | 62,803.00 | 1,673,401.00 | 1,736,204.00 | 62,803.00 | 1,688,401.00 | 1,751,204.00 | 0.9% |
| 3) Other State Revenue | 8300-8599 | | 1,475,411.00 | 4,203,023.00 | 5,678,434.00 | 652,290.00 | 3,859,193.00 | 4,511,483.00 | -20.6% |
| 4) Other Local Revenue | 8600-8799 | | 2,470,819.00 | 595,031.00 | 3,065,850.00 | 2,470,819.00 | 595,031.00 | 3,065,850.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 34,661,588.00 | 6,471,455.00 | 41,133,043.00 | 34,569,241.00 | 6,142,625.00 | 40,711,866.00 | -1.0% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | | 15,254,150.00 | 3,179,185.00 | 18,433,335.00 | 15,574,453.00 | 3,085,940.00 | 18,660,393.00 | 1.2% |
| 2) Classified Salaries | 2000-2999 | | 3,890,560.00 | 2,104,978.00 | 5,995,538.00 | 3,895,792.00 | 2,079,205.00 | 5,974,997.00 | -0.3% |
| 3) Employee Benefits | 3000-3999 | | 5,933,560.00 | 2,519,707.00 | 8,453,267.00 | 6,413,834.00 | 2,561,717.00 | 8,975,551.00 | 6.2% |
| 4) Books and Supplies | 4000-4999 | | 1,787,623.00 | 454,581.00 | 2,242,204.00 | 1,483,886.00 | 438,714.00 | 1,922,600.00 | -14.3% |
| 5) Services and Other Operating Expenditures | 5000-5999 | | 3,121,624.00 | 1,776,759.00 | 4,898,383.00 | 2,759,829.00 | 1,556,752.00 | 4,316,581.00 | -11.9% |
| 6) Capital Outlay | 6000-6999 | | 383,358.00 | 621,126.00 | 1,004,484.00 | 113,795.00 | 199,902.00 | 313,697.00 | -68.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299 7400-7499 | | 291,754.00 | 444,893.00 | 736,647.00 | 291,754.00 | 444,893.00 | 736,647.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | | (351,076.00) | 330,087.00 | (20,989.00) | (351,076.00) | 330,087.00 | (20,989.00) | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 30,311,553.00 | 11,431,316.00 | 41,742,869.00 | 30,182,267.00 | 10,697,210.00 | 40,879,477.00 | -2.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 4,350,035.00 | (4,959,861.00) | (609,826.00) | 4,386,974.00 | (4,554,585.00) | (167,611.00) | -72.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | 8900-8929 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | 7600-7629 | | 1,292,601.00 | 0.00 | 1,292,601.00 | 1,192,601.00 | 0.00 | 1,192,601.00 | -7.7% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 8980-8999 | | (4,723,484.00) | 4,723,484.00 | 0.00 | (4,432,411.00) | 4,432,411.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (6,016,085.00) | 4,723,484.00 | (1,292,601.00) | (5,625,012.00) | 4,432,411.00 | (1,192,601.00) | -7.7% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,666,050.00) | (236,377.00) | (1,902,427.00) | (1,238,038.00) | (122,174.00) | (1,360,212.00) | -28.5% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,601,572.00 | 862,507.00 | 10,464,079.00 | 7,935,522.00 | 626,130.00 | 8,561,652.00 | -18.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,601,572.00 | 862,507.00 | 10,464,079.00 | 7,935,522.00 | 626,130.00 | 8,561,652.00 | -18.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,601,572.00 | 862,507.00 | 10,464,079.00 | 7,935,522.00 | 626,130.00 | 8,561,652.00 | -18.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,935,522.00 | 626,130.00 | 8,561,652.00 | 6,697,484.00 | 503,956.00 | 7,201,440.00 | -15.9% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 626,130.00 | 626,130.00 | 0.00 | 503,956.00 | 503,956.00 | -19.5% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 5,588,360.00 | 0.00 | 5,588,360.00 | 4,846,535.00 | 0.00 | 4,846,535.00 | -13.3% |
| Minimum Proportionality Reserve | 0000 | 9780 | | | | 614,535.00 | | 614,535.00 | |
| ELA Textbook Adoption Reserve | 0000 | 9780 | | | | 1,200,000.00 | | 1,200,000.00 | |
| Accrued Liability Reserve | 0000 | 9780 | | | | 320,000.00 | | 320,000.00 | |
| Routine Restricted Maint Reserve | 0000 | 9780 | | | | 1,262,000.00 | | 1,262,000.00 | |
| Health and Welfare Reserve | 0000 | 9780 | | | | 350,000.00 | | 350,000.00 | |
| PERS/STRS 2018/19 Increase Reserve | 0000 | 9780 | | | | 550,000.00 | | 550,000.00 | |
| PERS/STRS 2019/20 Increase Reserve | 0000 | 9780 | | | | 550,000.00 | | 550,000.00 | |
| CSR Reserve | 0000 | 9780 | 505,000.00 | | 505,000.00 | | | | |
| Minimum Prop Reserve | 0000 | 9780 | 614,535.00 | | 614,535.00 | | | | |
| LCFF One Time Reserve | 0000 | 9780 | 910,000.00 | | 910,000.00 | | | | |
| Accrued Liability Reserve | 0000 | 9780 | 320,000.00 | | 320,000.00 | | | | |
| RRMA Maint Reserve | 0000 | 9780 | 1,113,742.00 | | 1,113,742.00 | | | | |
| STEM Reserve | 0000 | 9780 | 1,325,083.00 | | 1,325,083.00 | | | | |
| H & W Reserve | 0000 | 9780 | 350,000.00 | | 350,000.00 | | | | |

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

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 244,757.00 | 244,757.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,658.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 248,415.00 | 244,757.00 | -1.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 151,815.00 | 123,092.00 | -18.9% |
| 3) Employee Benefits | | 3000-3999 | 47,752.00 | 47,752.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 86,702.00 | 52,805.00 | -39.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 41,157.00 | 119.00 | -99.7% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 20,989.00 | 20,989.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 348,415.00 | 244,757.00 | -29.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (100,000.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 100,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 100,000.00 | 0.00 | -100.0% |

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

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 806,530.00 | 806,530.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 55,000.00 | 55,000.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 682,875.00 | 682,875.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,544,405.00 | 1,544,405.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 527,974.00 | 527,974.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 252,374.00 | 252,374.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 823,238.00 | 823,238.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 70,477.00 | 69,977.00 | -0.7% |
| 6) Capital Outlay | | 6000-6999 | 18,913.00 | 18,913.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,692,976.00 | 1,692,476.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (148,571.00) | (148,071.00) | -0.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (148,571.00) | (148,071.00) | -0.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 335,038.00 | 186,467.00 | -44.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 335,038.00 | 186,467.00 | -44.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 335,038.00 | 186,467.00 | -44.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 186,467.00 | 38,396.00 | -79.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 186,467.00 | 38,396.00 | -79.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 9,390.00 | 9,390.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 9,390.00 | 9,390.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 103,268.00 | 103,268.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 103,268.00 | 103,268.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (93,878.00) | (93,878.00) | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (93,878.00) | (93,878.00) | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,439,473.00 | 1,345,595.00 | -6.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,439,473.00 | 1,345,595.00 | -6.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,439,473.00 | 1,345,595.00 | -6.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,345,595.00 | 1,251,717.00 | -7.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,345,595.00 | 1,251,717.00 | -7.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

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

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

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 268,116.00 | 268,116.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 268,116.00 | 268,116.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,377.00 | 1,377.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,377.00 | 1,377.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 266,739.00 | 266,739.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 266,739.00 | 266,739.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,804,051.00 | 2,070,790.00 | 14.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,804,051.00 | 2,070,790.00 | 14.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,804,051.00 | 2,070,790.00 | 14.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,070,790.00 | 2,337,529.00 | 12.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,070,790.00 | 2,337,529.00 | 12.9% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5.00 | 5.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 5.00 | 5.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5.00 | 5.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 5.00 | 5.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 514.00 | 514.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 514.00 | 514.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 514.00 | 514.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 514.00 | 514.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 514.00 | 514.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,582,565.00 | 1,582,565.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,582,565.00 | 1,582,565.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 328,028.00 | 143,648.00 | -56.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 217,696.00 | 216,046.00 | -0.8% |
| 6) Capital Outlay | | 6000-6999 | 2,736,268.00 | 583,630.00 | -78.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 566,000.00 | 231,000.00 | -59.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,847,992.00 | 1,174,324.00 | -69.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,265,427.00) | 408,241.00 | -118.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,192,602.00 | 1,192,601.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,192,602.00 | 1,192,601.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,072,825.00) | 1,600,842.00 | -249.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,723,071.00 | 3,650,246.00 | -22.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,723,071.00 | 3,650,246.00 | -22.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,723,071.00 | 3,650,246.00 | -22.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,650,246.00 | 5,251,088.00 | 43.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 3,650,246.00 | 5,251,088.00 | 43.9% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,891,795.00 | 2,891,795.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,891,795.00 | 2,891,795.00 | 0.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 2,870,400.00 | 2,870,400.00 | 0.0% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 2,870,400.00 | 2,870,400.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 21,395.00 | 21,395.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Estimated Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 21,395.00 | 21,395.00 | 0.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,066,858.00 | 1,088,253.00 | 2.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,066,858.00 | 1,088,253.00 | 2.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 1,066,858.00 | 1,088,253.00 | 2.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,088,253.00 | 1,109,648.00 | 2.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 1,088,253.00 | 1,109,648.00 | 2.0% |

| Description | 2016-17 Estimated Actuals | | | 2017-18 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 3,854.58 | 3,854.58 | 3,854.58 | 3,827.60 | 3,827.60 | 3,827.60 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 3,854.58 | 3,854.58 | 3,854.58 | 3,827.60 | 3,827.60 | 3,827.60 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 15.04 | 15.04 | 15.04 | 15.04 | 15.04 | 15.04 |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 15.04 | 15.04 | 15.04 | 15.04 | 15.04 | 15.04 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 3,869.62 | 3,869.62 | 3,869.62 | 3,842.64 | 3,842.64 | 3,842.64 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------------|--------------|----------------|----------------|----------------|--------------|---------------|---------------|----------------|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 8,583,980.71 | 8,884,279.36 | 7,571,695.59 | 5,637,501.39 | 4,024,513.25 | 5,742,173.67 | 11,751,979.86 | 10,871,404.30 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 559,267.25 | 559,267.25 | 1,865,568.05 | 1,006,681.05 | 1,431,627.98 | 1,865,567.05 | 1,006,681.05 | 996,854.65 |
| Property Taxes | 8020-8079 | | 287,972.11 | 10,986.37 | 338,595.50 | 17,163.17 | 2,784,585.31 | 4,663,774.80 | 1,238,978.54 | 10,703.61 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | | 320,922.20 | 16,062.19 | 11,299.12 | 35.58 | 871.56 | 36,652.92 | 6,957.61 | 1,745.49 |
| Other State Revenue | 8300-8599 | | 96,479.20 | 441,052.20 | 173,662.56 | 324,113.58 | 355,880.56 | 574,460.60 | 642,786.93 | 231,583.72 |
| Other Local Revenue | 8600-8799 | | 6,225.93 | 21,579.17 | 107,575.53 | 119,797.94 | 43,251.16 | 69,812.15 | 820,181.34 | 15,527.66 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 1,270,866.69 | 1,048,947.18 | 2,496,700.76 | 1,467,791.32 | 4,616,216.57 | 7,210,267.52 | 3,715,585.47 | 1,256,415.13 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 160,221.33 | 1,561,743.26 | 1,594,742.65 | 1,592,143.19 | 1,598,272.60 | 6,964.51 | 3,155,815.40 | 1,603,580.29 |
| Classified Salaries | 2000-2999 | | 3,168.30 | 328,166.43 | 403,306.92 | 536,529.55 | 524,449.61 | 508,956.90 | 507,819.94 | 462,193.84 |
| Employee Benefits | 3000-3999 | | 55,052.71 | 120,096.04 | 1,997,131.03 | 420,526.80 | 325,393.24 | 281,447.82 | 433,053.23 | 313,167.16 |
| Books and Supplies | 4000-4999 | | 12,549.42 | 114,216.28 | 81,230.79 | 86,313.61 | 85,185.04 | 153,801.23 | 146,631.65 | 63,838.42 |
| Services | 5000-5999 | | 337,423.64 | 126,414.55 | 337,678.91 | 394,366.49 | 332,037.32 | 225,675.21 | 221,774.02 | 216,576.59 |
| Capital Outlay | 6000-6599 | | 0.00 | 101,558.47 | 0.00 | 5,986.10 | 16,413.68 | 6,811.00 | 2,215.39 | 5,694.00 |
| Other Outgo | 7000-7499 | | 9,335.92 | 9,335.92 | 16,804.66 | 44,913.72 | 16,804.66 | 16,804.66 | 28,851.40 | 3,791.17 |
| Interfund Transfers Out | 7600-7629 | | | | | | | | 100,000.00 | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 577,751.32 | 2,361,530.95 | 4,430,894.96 | 3,080,779.46 | 2,898,556.15 | 1,200,461.33 | 4,596,161.03 | 2,668,841.47 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | | | | | | | | |
| Accounts Receivable | 9200-9299 | 3,968,201.35 | 3,968,201.35 | | | | | | | |
| Due From Other Funds | 9310 | 0.00 | | | | | | | | |
| Stores | 9320 | 0.00 | | | | | | | | |
| Prepaid Expenditures | 9330 | 0.00 | | | | | | | | |
| Other Current Assets | 9340 | 0.00 | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 3,968,201.35 | 3,968,201.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 4,361,018.07 | 4,361,018.07 | | | | | | | |
| Due To Other Funds | 9610 | 0.00 | | | | | | | | |
| Current Loans | 9640 | 0.00 | | | | | | | | |
| Unearned Revenues | 9650 | 0.00 | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 4,361,018.07 | 4,361,018.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | 0.00 | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | (392,816.72) | (392,816.72) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 300,298.65 | (1,312,583.77) | (1,934,194.20) | (1,612,988.14) | 1,717,660.42 | 6,009,806.19 | (880,575.56) | (1,412,426.34) |
| F. ENDING CASH (A + E) | | | 8,884,279.36 | 7,571,695.59 | 5,637,501.39 | 4,024,513.25 | 5,742,173.67 | 11,751,979.86 | 10,871,404.30 | 9,458,977.96 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

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

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

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

| Description | Object Codes | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 31,383,329.00 | 2.97% | 32,316,342.00 | 2.76% | 33,209,069.00 |
| 2. Federal Revenues | 8100-8299 | 62,803.00 | 0.00% | 62,803.00 | 0.00% | 62,803.00 |
| 3. Other State Revenues | 8300-8599 | 652,290.00 | 0.00% | 652,290.00 | 0.00% | 652,290.00 |
| 4. Other Local Revenues | 8600-8799 | 2,470,819.00 | 0.00% | 2,470,819.00 | 0.00% | 2,470,819.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (4,432,411.00) | 0.00% | (4,432,411.00) | 0.00% | (4,432,411.00) |
| 6. Total (Sum lines A1 thru A5c) | | 30,136,830.00 | 3.10% | 31,069,843.00 | 2.87% | 31,962,570.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 15,574,453.00 | | 16,040,963.00 |
| b. Step & Column Adjustment | | | | 466,510.00 | | 478,172.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 15,574,453.00 | 3.00% | 16,040,963.00 | 2.98% | 16,519,135.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 3,895,792.00 | | 4,015,292.00 |
| b. Step & Column Adjustment | | | | 119,500.00 | | 121,890.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 3,895,792.00 | 3.07% | 4,015,292.00 | 3.04% | 4,137,182.00 |
| 3. Employee Benefits | 3000-3999 | 6,413,834.00 | 13.29% | 7,266,189.00 | 12.21% | 8,153,665.00 |
| 4. Books and Supplies | 4000-4999 | 1,483,886.00 | 0.00% | 1,483,886.00 | 0.00% | 1,483,886.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 2,759,829.00 | 0.00% | 2,759,829.00 | 0.00% | 2,759,829.00 |
| 6. Capital Outlay | 6000-6999 | 113,795.00 | 0.00% | 113,795.00 | 0.00% | 113,795.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 291,754.00 | 0.00% | 291,754.00 | 0.00% | 291,754.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (351,076.00) | 0.00% | (351,076.00) | 0.00% | (351,076.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 1,192,601.00 | 0.00% | 1,192,601.00 | 0.00% | 1,192,601.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 31,374,868.00 | 4.58% | 32,813,233.00 | 4.53% | 34,300,771.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (1,238,038.00) | | (1,743,390.00) | | (2,338,201.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 7,935,522.00 | | 6,697,484.00 | | 4,954,094.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,697,484.00 | | 4,954,094.00 | | 2,615,893.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 15,000.00 | | 15,000.00 | | 15,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 4,846,535.00 | | 3,154,948.00 | | 1,245,000.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,262,163.00 | | 1,305,314.00 | | 1,349,940.00 |
| 2. Unassigned/Unappropriated | 9790 | 573,786.00 | | 478,832.00 | | 5,953.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 6,697,484.00 | | 4,954,094.00 | | 2,615,893.00 |

| Description | Object Codes | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|--|-----------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,262,163.00 | | 1,305,314.00 | | 1,349,940.00 |
| c. Unassigned/Unappropriated | 9790 | 573,786.00 | | 478,832.00 | | 5,953.00 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 1,835,949.00 | | 1,784,146.00 | | 1,355,893.00 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |

| Description | Object Codes | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 1,688,401.00 | 0.00% | 1,688,401.00 | 0.00% | 1,688,401.00 |
| 3. Other State Revenues | 8300-8599 | 3,859,193.00 | 0.00% | 3,859,193.00 | 0.00% | 3,859,193.00 |
| 4. Other Local Revenues | 8600-8799 | 595,031.00 | 0.00% | 595,031.00 | 0.00% | 595,031.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 4,432,411.00 | 0.00% | 4,432,411.00 | 0.00% | 4,432,411.00 |
| 6. Total (Sum lines A1 thru A5c) | | 10,575,036.00 | 0.00% | 10,575,036.00 | 0.00% | 10,575,036.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 3,085,940.00 | | 3,085,940.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 3,085,940.00 | 0.00% | 3,085,940.00 | 0.00% | 3,085,940.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,079,205.00 | | 2,079,205.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,079,205.00 | 0.00% | 2,079,205.00 | 0.00% | 2,079,205.00 |
| 3. Employee Benefits | 3000-3999 | 2,561,717.00 | 0.00% | 2,561,717.00 | 0.00% | 2,561,717.00 |
| 4. Books and Supplies | 4000-4999 | 438,714.00 | 0.00% | 438,714.00 | 0.00% | 438,714.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,556,752.00 | 0.00% | 1,556,752.00 | 0.00% | 1,556,752.00 |
| 6. Capital Outlay | 6000-6999 | 199,902.00 | 0.00% | 199,902.00 | 0.00% | 199,902.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 444,893.00 | 0.00% | 444,893.00 | 0.00% | 444,893.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 330,087.00 | 0.00% | 330,087.00 | 0.00% | 330,087.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 10,697,210.00 | 0.00% | 10,697,210.00 | 0.00% | 10,697,210.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (122,174.00) | | (122,174.00) | | (122,174.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 626,130.00 | | 503,956.00 | | 381,782.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 503,956.00 | | 381,782.00 | | 259,608.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 503,956.00 | | 381,782.00 | | 259,608.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 503,956.00 | | 381,782.00 | | 259,608.00 |

| 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. | | | | | | |

| Description | Object Codes | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 31,383,329.00 | 2.97% | 32,316,342.00 | 2.76% | 33,209,069.00 |
| 2. Federal Revenues | 8100-8299 | 1,751,204.00 | 0.00% | 1,751,204.00 | 0.00% | 1,751,204.00 |
| 3. Other State Revenues | 8300-8599 | 4,511,483.00 | 0.00% | 4,511,483.00 | 0.00% | 4,511,483.00 |
| 4. Other Local Revenues | 8600-8799 | 3,065,850.00 | 0.00% | 3,065,850.00 | 0.00% | 3,065,850.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 40,711,866.00 | 2.29% | 41,644,879.00 | 2.14% | 42,537,606.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 18,660,393.00 | | 19,126,903.00 |
| b. Step & Column Adjustment | | | | 466,510.00 | | 478,172.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 18,660,393.00 | 2.50% | 19,126,903.00 | 2.50% | 19,605,075.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 5,974,997.00 | | 6,094,497.00 |
| b. Step & Column Adjustment | | | | 119,500.00 | | 121,890.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 5,974,997.00 | 2.00% | 6,094,497.00 | 2.00% | 6,216,387.00 |
| 3. Employee Benefits | 3000-3999 | 8,975,551.00 | 9.50% | 9,827,906.00 | 9.03% | 10,715,382.00 |
| 4. Books and Supplies | 4000-4999 | 1,922,600.00 | 0.00% | 1,922,600.00 | 0.00% | 1,922,600.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 4,316,581.00 | 0.00% | 4,316,581.00 | 0.00% | 4,316,581.00 |
| 6. Capital Outlay | 6000-6999 | 313,697.00 | 0.00% | 313,697.00 | 0.00% | 313,697.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 736,647.00 | 0.00% | 736,647.00 | 0.00% | 736,647.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (20,989.00) | 0.00% | (20,989.00) | 0.00% | (20,989.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 1,192,601.00 | 0.00% | 1,192,601.00 | 0.00% | 1,192,601.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 42,072,078.00 | 3.42% | 43,510,443.00 | 3.42% | 44,997,981.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (1,360,212.00) | | (1,865,564.00) | | (2,460,375.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 8,561,652.00 | | 7,201,440.00 | | 5,335,876.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 7,201,440.00 | | 5,335,876.00 | | 2,875,501.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 15,000.00 | | 15,000.00 | | 15,000.00 |
| b. Restricted | 9740 | 503,956.00 | | 381,782.00 | | 259,608.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 4,846,535.00 | | 3,154,948.00 | | 1,245,000.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,262,163.00 | | 1,305,314.00 | | 1,349,940.00 |
| 2. Unassigned/Unappropriated | 9790 | 573,786.00 | | 478,832.00 | | 5,953.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 7,201,440.00 | | 5,335,876.00 | | 2,875,501.00 |

| Description | Object Codes | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|--------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,262,163.00 | | 1,305,314.00 | | 1,349,940.00 |
| c. Unassigned/Unappropriated | 9790 | 573,786.00 | | 478,832.00 | | 5,953.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 1,835,949.00 | | 1,784,146.00 | | 1,355,893.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 4.36% | | 4.10% | | 3.01% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 3,827.60 | | 3,842.93 | | 3,842.93 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 42,072,078.00 | | 43,510,443.00 | | 44,997,981.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 42,072,078.00 | | 43,510,443.00 | | 44,997,981.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 1,262,162.34 | | 1,305,313.29 | | 1,349,939.43 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 1,262,162.34 | | 1,305,313.29 | | 1,349,939.43 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |