

Date: 6/27/17

Ducor School Board Attendance:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Ducor School
23761 Avenue 56 – P.O. Box 249
Ducor, CA 93218
(559) 534-2261

Board of Trustees:

Jim Koontz (President)
Patricia Hughes (Member)

Flora Rodriguez (Member)
Mary McGill (Member)

Amparo Mariscal (Clerk)

School Board Meeting

June 27, 2017
Meeting Place: Library, Room 23 resolution: 3
Open Session 5:30 PM
***Possible board action**

Agenda

1. Called to order: Time: _____

____ President Jim Koontz ____ Board Member Flora Rodriguez ____ Board Member Mary McGill
____ Board Member Patricia Hughes ____ Clerk Amparo Mariscal ____ Superintendent

- 1.1 Pledge of Allegiance
- 1.2 Introduction of Visitors:
- 1.3 Community Input:

2. Regular Business Agenda: Board Action

2.1 * May 19, 2017 Board Minutes: Review of minutes for any corrections. Board Action:

Action: Mr. Koontz____ Mrs. Rodriguez____ Mrs. Hughes____ Mrs. Mariscal____ Mrs. McGill_____

2.2 * LCAP 2017-18: The LCAP has been publicized for review, changes and or questions. The LCAP is to be adopted for the 2017-18 school year. Board Action:

Action: Mr. Koontz____ Mrs. Rodriguez____ Mrs. Hughes____ Mrs. Mariscal____ Mrs. McGill_____

2.3 *2017-18 Budget: The budget has been publicized for review. The budget is to be adopted for the 2017-18 school year. Board Action:

Action: Mr. Koontz____ Mrs. Rodriguez____ Mrs. Hughes____ Mrs. Mariscal____ Mrs. McGill_____

3. Informational:

4. Adjourn to Closed Session: Time:

5. Closed Session:

5.1 Employee Business

6. Report Out of Closed Session: Time:

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Ducor, CA 93218
(559) 534-2261

Board of Trustees:

Jim Koontz (President)
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Mary McGill (Member)

Amparo Mariscal (Clerk)

School Board Meeting

June 13, 2017

Meeting Place: Library, Room 23

resolution: 3

Open Session 5:30 PM

***Possible board action**

Minutes

1. Called to order: Time: 5:34 pm

x President Jim Koontz x Board Member Flora Rodriguez x Board Member Mary McGill
abs Board Member Patricia Hughes x Clerk Amparo Mariscal x Superintendent

1.1 Pledge of Allegiance

1.2 Introduction of Visitors: Janie Chavez arrive at 6 pm.

1.3 Community Input:

Mrs. McGill commented on how busy her cooking class was and that she hopes to make some positive changes for next year. She also mentioned that Mrs. Amparo would be helping next year. Mrs. Amparo commented on how well the food distribution went yesterday.

Mrs. Chavez had a complaint that a parent chaperone and a board member as a chaperone used foul language towards her daughter during two past field trips. Mrs. Chavez explained that she reported to the superintendent and that he did speak with both parents and that Mrs. Chavez would be receiving an apology. Mrs. Chavez explained that the two adults did not apologize and felt that those parents were out of line and should not be attending field trips in the future. Mrs. Chavez did explain that her daughter had graduated and would no longer be attending Ducor School.

Board Member Trish Hughes arrived at 6:00 pm, during item 3.1.

2. Regular Business Agenda: Board Action

2.1 * May 19, 2017 Board Minutes: Review of minutes for any corrections. Board members reviewed last month minutes and made no suggestions for changes. Board Action: Approved

Action: Mr. Koontz m Mrs. Rodriguez 2 Mrs. Hughes abs Mrs. Mariscal aye Mrs. McGill 1

2.2 * Accounts Payable: monthly bills paid for the month of May and June. Board members reviewed the monthly bills paid. Board president Koontz commented on the expenses have been about the same as last year. Board Action: Approved

Action: Mr. Koontz m Mrs. Rodriguez aye Mrs. Hughes abs Mrs. Mariscal 2 Mrs. McGill 1

Action: Mr. Koontz_m Mrs. Rodriguez_aye Mrs. Hughes_abs Mrs. Mariscal_1 Mrs. McGill_2

2.4 * Shared Business Support Services Agreements: external business service agreement to continue business with TCOE to provide, plan, prepare school budget reports. The contract amount is \$16, 229.00. Board President Koontz commented how the board appreciates Mrs. Nunez help and support. Mrs. Nunez thanked the board. Board Action: Approved

Action: Mr. Koontz_m Mrs. Rodriguez_aye Mrs. Hughes_abs Mrs. Mariscal_2 Mrs. McGill_1

2.5 * Management Personal Business Leave Proposal: Mr. Sosa is requesting to change the language which only gives management one (1) personal business day leave to reflect three (3) personal business day. Superintendent explained that management only is allowed one personal day and is requesting the board to change the language aligned with the certificated language that allows three personal days. Board member Mrs. Rodriguez asked if management would be the same as the teachers. Superintendent agreed that the change would reflect the same number of personal day request. Board Action: Approved

Action: Mr. Koontz_m Mrs. Rodriguez_1 Mrs. Hughes_abs Mrs. Mariscal_2 Mrs. McGill_aye

2.6 * Request for Qualification (RFQ): the RFQ is to accept bids for a new roof for the main office building, the breezeway and the kindergarten building. Superintendent explained that he has made contact with Lozano Smith to plan and prepare a RFQ to have the roof replace. Superintendent explained that the RFQ was a sample and that there would be changes after meeting with Lozano Smith. Superintendent requested board approval to begin the process and to replace the roof as needed. Board Member Mrs. Rodriguez asked if there were plans to have the school painted too. Superintendent explained that there are plans for next year budget to paint the school. Board Action: Approved

Action: Mr. Koontz_m Mrs. Rodriguez_2 Mrs. Hughes_abs Mrs. Mariscal_1 Mrs. McGill_aye

2.7 * UPDATE Librarian Technician job description: CSEA and Ducor School agreed on a few changes to remove language stating employee will train volunteer adults. CSEA agreed with the changes and approve the new job description. Superintendent explained that he met with CSEA to modify the job description and that only a few bullets were removed. No significant changes were made. Board Action: Approved

Action: Mr. Koontz_m Mrs. Rodriguez_aye Mrs. Hughes_abs Mrs. Mariscal_2 Mrs. McGill_1

2.8 * School Works Inc. 2017-18 State funding and eligibility contract: School Works Inc. helps Ducor School to receive state funding for modernization and or new construction based on the application process necessary to qualify. Annual base fee is \$3000. Superintendent Rodriguez explained that Ducor has continuous business with School Works to help secure modernization and new construction funding. Ducor School since had one modernization completed and is awaiting a second new construction to begin. Board Action: Approved

Action: Mr. Koontz_m Mrs. Rodriguez_2 Mrs. Hughes_abs Mrs. Mariscal_aye Mrs. McGill_1

2.9 * Declaration of Need for 2017-18 school year: Limited assignment permit covering anticipated instructional needs during the school year. A teacher assignment may be permitted to teach outside their certification based on the need for the students and school daily core curriculum program. Superintendent Rodriguez explained that if we needed to reassign a multiple subject teacher to a single subject PE teacher, we would need to submit this form to TCOE as needed. Currently, Superintendent has not made any changes. This form was submitted as needed. Board Action: Approved

Action: Mr. Koontz_m Mrs. Rodriguez_2 Mrs. Hughes_abs Mrs. Mariscal_aye Mrs. McGill_1

2.10 * Agreement for temporary certificated employment: This agreement is to offer employment for the 2017-18 school year, Sabrina Flores, first grade and Rachel Centeno, fourth grade. Both candidates are pending to be approved through TCOE. Superintendent Rodriguez presented two contracts. A change in Mrs. Centeno contract was made to indicate the correct grade level from FIRST to FOURTH. An updated contract was submitted to reflect language change for Mrs. Centeno contract was also made to reflect the current status. Board Action: Approved

Action: Mr. Koontz_m Mrs. Rodriguez_aye Mrs. Hughes_abe Mrs. Mariscal_1 Mrs. McGill_2

3. Informational:

- 3.1 LCAP; 2017-18 LCAP plan for review.
- 3.2 Budget Report 2017-18 School year for review
- 3.3 Attendance Report
- 3.4 California Public Records Act to Private Accounts
- 3.5 CSBA policy development workshop
- 3.6 2017-18 Ducor School Staff positions

4. Adjourn to Closed Session: Time:

5. Closed Session:

5.1 Employee Business

6. Report Out of Closed Session: Time:

6.1 Actions Taken:

7. Adjournment: Time: 6:34 pm

Action: Mr. Koontz_m___ Mrs. Rodriguez_2_ Mrs. Hughes __aye__ Mrs. Mariscal __1__ Mrs. McGill __aye__

Ducor School Board Attendance:

Date: _____

1.

2.

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.

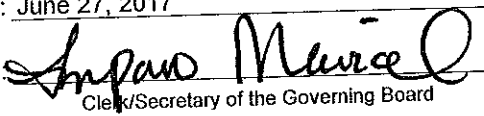
Budget available for inspection at:

Place: District Office
Date: June 07, 2017

Public Hearing:

Place: District Library 23761 Ave 56 Ducor
Date: June 13, 2017
Time: 05:30 PM

Adoption Date: June 27, 2017

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

Contact person for additional information on the budget reports:

Name: Isidro Rodriguez
Title: Superintendent

Telephone: 559.534.2261
E-mail: irodriguez@ducorschool.com

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	

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July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:

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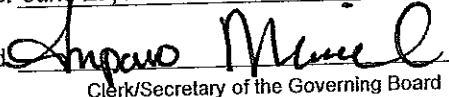
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Name: Isidro Rodriguez Telephone: 559.534.2261
Title: Superintendent E-mail: lrodriguez@ducorschool.com

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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.

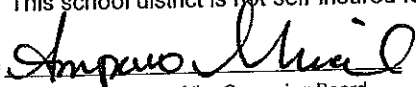
To the County Superintendent of Schools:

☐ 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:
District is a member of Tulare County Schools Workers Comp JPA

☐ 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 27, 2017

For additional information on this certification, please contact:

Name: Isidro Rodriguez

Title: Superintendent

Telephone: 559.534.2261

E-mail: lrodriguez@ducorschoo.com

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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To the County Superintendent of Schools:

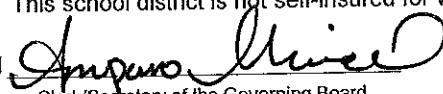
(☐) Our district is self-insured for workers' compensation claims as defined in Education Code
Section 42141(a):

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

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Signed



Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: Jun 27, 2017

For additional information on this certification, please contact:

Name: Isidro Rodriguez

Title: Superintendent

Telephone: 559.534.2261

E-mail: lrodriguez@ducorschoo.com

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
DR	Indirect Cost Rate Worksheet	GS	
	Letter Report	G	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
NCMOE	No Child Left Behind Maintenance of Effort	G	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		
SIAB	Summary of Interfund Activities - Budget		
01CS	Criteria and Standards Review	GS	GS

District: Ducor Union Elementary School
CDS #: 54-71894

2017-18 Budget Attachment

Substantiation of Need for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties..

Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790)			
Form	Fund		2017-18 Budget
01	General Fund/County School Service Fund	Form 01	\$478,950.19
17	Special Reserve Fund for Other Than Capital Outlay Projects	Form 17	\$0.00
Total Assigned and Unassigned Ending Fund Balances			\$478,950.19
District Standard Reserve Level			5%
Less District Minimum Recommended Reserve for Economic Uncertainties			\$65,000.00
Remaining Balance to Substantiate Need			\$413,950.19
Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties			Amount
Fund	Descriptions		
01	Techonolgy Infrastructure		\$50,000.00
01	Repairs to Building		\$150,000.00
01	Bus Purchase		\$200,000.00
01	Increase of PERS/STRS Benefits		\$13,950.19
	Insert Lines above as needed		
	Total of Substantiated Needs		\$413,950.19
	Remaining Unsubstantiated Balance		\$0.00

2017-2018
Adopted Budget

Ducor Elementary

Report Period		Adopted Budget																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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MYP - UNRESTRICTED GENERAL FUND ASSUMPTIONS
FISCAL YEAR 2017-2018
REPORT PERIOD Adopted Budget

District Ducor Elementary

Description	Object codes	2017-18		2018-19		2019-20		Comments
		Working	% Change	Projection	% Change	Projection		
H&W Classified		42,758	3.00%	44,041	3.00%	45,362		
SUI - Certificated & Classified	0.050%	417	1.62%	424	1.69%	432		
WC - Certificated & Classified	2.40980%	20,026	1.99%	20,424	1.99%	20,830		WC RATE MUST BE ENTERED
OPER - Certificated & Classified			0.00%		0.00%			
PERS Reduction Certificated & Classified			0.00%		0.00%			
Total Employee Benefits	3000-3999	388,781	7.07%	416,215	6.79%	444,532		
4. Books and Supplies	4100	2,000	3.19%	2,064	2.86%	2,123		
Approved Textbooks	4200	2,000	3.19%	2,064	2.86%	2,123		
Books and Reference Materials	4300	51,431	3.19%	53,072	2.86%	54,588		
Material and Supplies	4400	11,691	3.19%	12,064	2.86%	12,408		
Non-Capitalized Equipment	4000-4999	67,122	3.19%	69,263	2.86%	71,244		
Total Books and Supplies								
5. Services and Other Operating	5200	2,800	3.19%	2,889	2.86%	2,972		
Travel and Conference	5300	3,850	3.19%	3,973	2.86%	4,086		
Dues and Memberships	5400	8,250	3.19%	8,513	2.86%	8,757		
Insurance	5500	60,000	3.19%	61,914	2.86%	63,685		
Operations	5600	5,500	3.19%	56,675	2.86%	7,268		18719 One time expense of 50K
Rentals, Leases, Repairs	5700	24,850	3.19%	255,755	2.86%	263,071		
Transfers of Direct Costs	5800	5,300	3.19%	5,469	2.86%	5,625		
Professional/Consulting Services	5900	333,350	18.18%	394,190	-9.82%	355,464		
Communications								
Total Services and Other Operating	5000-5999							
6. Capital Outlay	6100							
Land	6200							
Buildings	6400							
Equipment	6000-6999							
Total Capital Outlay		28,442		28,442		28,442		
7. Other Outgo (excluding Transfers of Indirect Cost obj 7100-7299, 7400-7499)	7282							
All Other Transfers to County Office	7299	26,561		26,561		26,561		
Debt Services	7400-7499	55,003		55,003		55,003		
Total Other Outgo - Excluding Indirect	7100-7299, 7400-7499	(12,220)	0.00%	(12,220)	0.00%	(12,220)		
8. Other Outgo - Transfers of Indirect Cost	7310							
Indirect Costs	7350		0.00%		0.00%			
Indirect Costs Interfund	7350	(12,220)	0.00%	(12,220)	0.00%	(12,220)		
Cafeteria	7360							
State Preschool	7300-7399							
Total Other Outgo - Transfer of Indirect Cost	7600-7629							
9. Other Financing Uses	7630-7699							
a. Transfers Out								
b. Other Uses								
10. Total Expenditures and Other Financing Uses		1,663,206	6.42%	1,770,000	0.47%	1,778,362		
C. NET INCREASE (DECREASE) IN FUND BALANCE		63,920		(19,955)		(518)		
D. Fund Balance								
Beginning Fund Balance		416,030		479,950		459,995		
Ending Fund Balance		479,950		459,995		459,478		
Committed Funds		1,000		1,000		1,000		
Assigned Funds								
Other Reserves of the General Fund						35,300		LCFF Reserve
Reserved for LCFF Increase								
Special Reserve Fund 170		478,950		458,995		423,178		
District's Available Reserve Amounts								
District's Available Reserve Percentage		24.75%		22.40%		20.49%		

MYP - UNRESTRICTED GENERAL FUND ASSUMPTIONS

District

Ducor Elementary

FISCAL YEAR	2017-2018
REPORT PERIOD	Adopted Budget

REPORT PERIOD		ADOPTED BUDGET					
Description	Object codes	2017-18	%	2018-19	%	2019-20	Comments
		Working	Change	Projection	Change	Projection	
OTHER ASSUMPTION DETAILS							
Please provide information concerning assumptions made by the district. (i.e. furlough changes, program additions/terminations, one-time expenditures/funding)							
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MYP - RESTRICTED GENERAL FUND ASSUMPTIONS
FISCAL YEAR 2017-2018
REPORT PERIOD Adopted Budget

District **Ducor Elementary**

Description	Object codes	2017-18 Working	% Change	2018-19 Projection	% Change	2019-20 Projection	Comments
A. REVENUES AND OTHER FINANCING SOURCES							
1. LCFE/Revenue Limit Sources	8010-8099		0.00%		0.00%		
2. Federal Revenues	8181			-		-	
a. Special Education				-		-	
b. Interagency Contracts	8285			-		-	
Migrant	8285			-		-	
Sp. Ed Preschool	8285			-		-	
c. NCLB/IASA							
Title I	8290	122,815		122,815		122,815	
Title II	8290	16,003		16,003		16,003	
Title III	8290	11,111		11,111		11,111	
Total	8290	10,000		10,000		10,000	
d. Other Federal	8290			159,929	0.00%	159,929	
Total Federal Revenues	8100-8299	159,929	0.00%	159,929	0.00%	159,929	
3. Other State Revenues							
a. Other State Apportionments (Not Included in LCFE)	8311			-		-	
b. Lottery-Restricted	8560	7,615		7,615		7,615	
c. All other	8590			-		-	
Common Core Standards Implementation	8590			-		-	
CSIS	8590			-		-	
STRS On-Behalf (Resource 76900)	8590	37,455		37,455		37,455	*A STRS On-Behalf Expense included with the same amount
Total Other State Revenues	8300-8599	45,070	0.00%	45,070	0.00%	45,070	
4. Other Local							
a. All Other Local Revenue	8600-8799	2,600		2,600		2,600	
b. Transfers of Apportionment From County Office	8792			-		-	
Total Other Local Revenues	8600-8799	2,600	0.00%	2,600	0.00%	2,600	
5. Other Financing Sources							
a. Transfers In	8900-8929			-		-	
b. Other Sources	8930-8979			-		-	
c. Contributions	8980						
Special Education R33310,6500,90207	8980	64,206	0.00%	68,700	0.00%	76,200	
Routine Restricted Maintenance	8980						
Transportation	8980						
Other Contributions	8980	64,206	7.00%	68,700	10.92%	76,200	
Total Other Financing Sources		271,805	1.65%	276,299	2.71%	283,799	
6. Total Revenues and Other Financing Sources							
B. EXPENDITURES AND OTHER FINANCING USES							
1. Certificated Salaries							
Teachers	11000		S&C		S&C		
Substitute Teachers	11002	3,000	2.00%	3,060	2.00%	3,121	
Teacher - Auxiliary	11003			-		-	
Pupil Support	12000			-		-	
Supervisors & Administrators	13000	4,602	2.00%	4,694	2.00%	4,788	
Other Certificated	19000						
a. Total Base Salaries		7,602		7,754		7,909	
b. Step & Column In base				152		155	
c. Cost-of-living				-		-	
d. Other adj.							
Total Certificated salaries		7,602	2.00%	7,754	2.00%	7,909	
2. Classified Salaries	1000-1999		S&C		S&C		

2017-2018
Adopted Budget

Ducor Elementary

2017-18 Working	% Change	2018-19 Projection	% Change	2019-20 Projection	Comments
		-		-	
		-		-	
40,481	2.00%	41,301	2.00%	42,127	
		-		-	
2,300	2.00%	2,346	2.00%	2,393	
		-		-	
		-		-	
		-		-	
42,791	2.00%	43,647	2.00%	44,520	
		856		873	
		-		-	
42,791	2.00%	43,647	2.00%	44,520	
1,097	15.07%	1,262	13.59%	1,434	
	0.00%		0.00%		
37,455	0.00%	37,455	0.00%	37,455	*STRS On-Behalf Expendi match revenue.
	0.00%		0.00%		
6,646	18.87%	7,900	17.22%	9,260	
	0.00%		0.00%		
2,653	2.00%	2,706	2.00%	2,760	
731	1.96%	745	2.00%	760	
	0.00%		0.00%		
1,012	3.00%	1,042	3.00%	1,074	
10,844	3.00%	11,169	3.00%	11,504	
25	2.80%	26	2.00%	26	
1,214	2.04%	1,239	2.00%	1,263	WC RATE MUST BE ENT
	0.00%		0.00%		
	0.00%		0.00%		
61,677	3.03%	63,545	3.14%	65,537	
2,000	3.19%	2,064	2.86%	2,123	
3,000	3.19%	3,096	2.86%	3,184	
35,474	3.19%	36,606	2.86%	37,653	
		-		-	
40,474	3.19%	41,765	2.86%	42,960	
		-		-	
		-		-	
		-		-	
		-		-	
		-		-	
		-		-	
3,700	3.19%	3,818	2.86%	3,927	
		-		-	
103,340	3.19%	106,637	2.86%	109,686	
		-		-	
107,040	3.19%	110,455	2.86%	113,614	

MYP - RESTRICTED GENERAL FUND ASSUMPTIONS

FISCAL YEAR	2017-2018
REPORT PERIOD	Adopted Budget

District

Ducor Elementary

Description	Object codes	2017-18 Working	% Change	2018-19 Projection	% Change	2019-20 Projection	Comments
Buildings	6200						
Equipment	6400						
Total Capital Outlay	6000-6999	-		-		-	
7. Other Outgo (excluding Transfers of Indirect Cost obj 7100-7299, 7400-7499)	7400-7499						
Debt service	7100-7299, 7400-7499	-		-		-	
Total Other Outgo - Excluding Indirect	7310	12,220	0.00%	12,220	0.00%	12,220	
8. Other Outgo - Transfers of Indirect Cost	7300-7399	12,220	0.00%	12,220	0.00%	12,220	
Indirect Costs							
Total Other Outgo - Transfer of Indirect Cost	7600-7629						
9. Other Financing Uses	7630-7699						
a. Transfers Out							
b. Other Uses							
10. Total Expenditures and Other Financing Uses		271,804	2.79%	279,385	2.64%	286,759	
C. NET INCREASE (DECREASE) IN FUND BALANCE		1	(0)	(3,086)	0	(2,960)	
D. Fund Balance							
Beginning Fund Balance		6,251		6,252		3,165	
Ending Fund Balance		6,252		3,165		205	

MYP - RESTRICTED GENERAL FUND ASSUMPTIONS

FISCAL YEAR

2017-2018

REPORT PERIOD

Adopted Budget

District

Ducor Elementary

Description	Object codes	2017-18 Working	% Change	2018-19 Projection	% Change	2019-20 Projection	Comments
OTHER ASSUMPTION DETAILS							
Please provide information concerning assumptions made by the district. (i.e. thorough changes, program additions/terminations, one-time expenditures/funding)							
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		2016-17 Estimated Actuals			2017-18 Budget				
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
			1,714,694.00	0.00	1,714,694.00	1,754,612.00	0.00	1,754,612.00	2.3%
1) LCFF Sources		8010-8099							
			1,714,694.00	0.00	1,714,694.00	1,754,612.00	0.00	1,754,612.00	2.3%
2) Federal Revenue		8100-8299	0.00	159,929.00	159,929.00	0.00	159,929.00	159,929.00	0.0%
3) Other State Revenue		8300-8599	61,383.03	47,304.00	108,687.03	29,219.00	45,070.00	74,289.00	-31.6%
4) Other Local Revenue		8600-8799	9,750.70	2,600.00	12,350.70	7,500.00	2,600.00	10,100.00	-18.2%
5) TOTAL, REVENUES			1,785,827.73	209,833.00	1,995,660.73	1,791,331.00	207,599.00	1,998,930.00	0.2%
B. EXPENDITURES									
			583,836.00	8,468.00	592,306.00	640,939.00	7,602.00	648,541.00	9.5%
1) Certificated Salaries		1000-1999							
			583,836.00	8,468.00	592,306.00	640,939.00	7,602.00	648,541.00	9.5%
2) Classified Salaries		2000-2999	191,295.00	107,342.00	298,637.00	190,030.00	42,791.00	232,821.00	-22.0%
3) Employee Benefits		3000-3999	337,229.00	84,542.00	421,771.00	388,781.00	61,677.00	450,458.00	6.8%
4) Books and Supplies		4000-4999	184,754.00	26,540.00	211,294.00	67,122.00	40,474.00	107,596.00	-49.1%
5) Services and Other Operating Expenditures		5000-5999	380,757.00	82,862.00	463,619.00	333,550.00	107,040.00	440,590.00	-5.0%
6) Capital Outlay		6000-6999	37,812.00	0.00	37,812.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	73,964.00	0.00	73,964.00	55,003.00	0.00	55,003.00	-25.6%
			(11,011.00)	11,011.00	0.00	(12,220.00)	12,220.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,011.00)	11,011.00	0.00	(12,220.00)	12,220.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,778,638.00	320,765.00	2,099,403.00	1,663,205.00	271,804.00	1,935,009.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,189.73	(110,932.00)	(103,742.27)	128,126.00	(64,205.00)	83,921.00	-161.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(64,785.00)	64,785.00	0.00	(64,206.00)	64,206.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(64,785.00)	64,785.00	0.00	(64,206.00)	64,206.00	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. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,595.27)	(46,147.00)	(103,742.27)	63,920.00	1.00	63,921.00	-161.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	473,493.22	118,809.85	592,303.07	416,030.19	6,250.85	422,281.04	-28.7%
b) Audit Adjustments		9793	132.24	(66,412.00)	(66,279.76)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			473,625.46	52,397.85	526,023.31	416,030.19	6,250.85	422,281.04	-19.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			473,625.46	52,397.85	526,023.31	416,030.19	6,250.85	422,281.04	-19.7%
2) Ending Balance, June 30 (E + F1e)			416,030.19	6,250.85	422,281.04	479,950.19	6,251.85	486,202.04	15.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	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	6,250.85	6,250.85	0.00	6,251.85	6,251.85	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	65,000.00	0.00	65,000.00	New
Unassigned/Unappropriated Amount		9790	415,030.19	0.00	415,030.19	413,950.19	0.00	413,950.19	-0.3%

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

County			Expenditures by Object			2017-18 Budget			
			2016-17 Estimated Actuals						
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment		8011	1,243,048.00	0.00	1,243,048.00	1,297,416.00	0.00	1,297,416.00	4.4%
State Aid - Current Year		8012	215,908.00	0.00	215,908.00	201,458.00	0.00	201,458.00	-6.7%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	255,738.00	0.00	255,738.00	255,738.00	0.00	255,738.00	0.0%
Secured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	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 41804)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,714,694.00	0.00	1,714,694.00	1,754,612.00	0.00	1,754,612.00	2.3%
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%
		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years			1,714,694.00	0.00	1,714,694.00	1,754,612.00	0.00	1,754,612.00	2.3%
TOTAL LCFF SOURCES									
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		122,815.00	122,815.00		122,815.00	122,815.00	0.0%
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		16,003.00	16,003.00		16,003.00	16,003.00	0.0%
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		11,111.00	11,111.00		11,111.00	11,111.00	0.0%
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	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	159,929.00	159,929.00	0.00	159,929.00	159,929.00	0.0%
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	0.0%
Mandated Costs Reimbursements		8550	38,635.00	0.00	38,635.00	4,810.00	0.00	4,810.00	-87.6%
Lottery - Unrestricted and Instructional Materials		8560	22,669.00	7,084.00	29,753.00	24,369.00	7,615.00	31,984.00	7.5%
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 Grant Program	6367	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	79.03	40,220.00	40,299.03	40.00	37,455.00	37,495.00	-7.0%
TOTAL, OTHER STATE REVENUE			61,383.03	47,304.00	108,687.03	29,219.00	45,070.00	74,289.00	-31.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other									
Community Redevelopment Funds		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Not Subject to LCFF Deduction									
Penalties and Interest from									
Delinquent Non-LCFF		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Taxes									
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8860	6,052.09	0.00	6,052.09	5,000.00	0.00	5,000.00	-17.4%
Interest									
Net Increase (Decrease) in the Fair Value		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
of Investments									
Fees and Contracts		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts									
Other Local Revenue									
Plus: Misc Funds Non-LCFF		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(50%) Adjustment									
Pass-Through Revenues From		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Local Sources		8699	3,698.61	2,600.00	6,298.61	2,500.00	2,600.00	5,100.00	-19.0%
All Other Local Revenue		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In									
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers	6360	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6360	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
Other Transfers of Apportionments	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs									
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			9,750.70	2,600.00	12,350.70	7,500.00	2,600.00	10,100.00	-18.2%
TOTAL, REVENUES			1,785,827.73	209,833.00	1,995,660.73	1,791,331.00	207,599.00	1,998,930.00	0.2%

			Expenditures by Object			2017-18 Budget			
		Object Codes	2016-17 Estimated Actuals					Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
CERTIFICATED SALARIES									
		1100	498,953.00	4,000.00	502,953.00	553,508.00	3,000.00	556,508.00	10.6%
Certificated Teachers' Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1300	84,865.00	4,468.00	89,353.00	87,431.00	4,602.00	92,033.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries			583,838.00	8,468.00	592,306.00	640,939.00	7,602.00	648,541.00	9.5%
TOTAL, CERTIFICATED SALARIES									
CLASSIFIED SALARIES									
		2100	16,096.00	69,125.00	85,221.00	18,945.00	0.00	18,945.00	-77.8%
Classified Instructional Salaries		2200	73,061.00	36,000.00	109,061.00	85,561.00	40,491.00	106,052.00	-2.8%
Classified Support Salaries		2300	54,733.00	2,217.00	56,950.00	56,021.00	2,300.00	58,321.00	2.4%
Classified Supervisors' and Administrators' Salaries		2400	44,247.00	0.00	44,247.00	46,320.00	0.00	46,320.00	4.7%
Clerical, Technical and Office Salaries		2900	3,158.00	0.00	3,158.00	3,183.00	0.00	3,183.00	0.8%
Other Classified Salaries			191,295.00	107,342.00	298,637.00	180,030.00	42,791.00	232,821.00	-22.0%
TOTAL, CLASSIFIED SALARIES									
EMPLOYEE BENEFITS									
		3101-3102	72,486.00	41,287.00	113,773.00	92,486.00	38,552.00	131,038.00	15.2%
STRS		3201-3202	26,459.00	14,901.00	41,360.00	29,021.00	6,646.00	35,667.00	-13.8%
PERS		3301-3302	24,535.00	8,334.00	32,869.00	24,376.00	3,384.00	27,760.00	-15.5%
OASDI/Medicare/Alternative		3401-3402	194,587.00	17,189.00	211,776.00	222,455.00	11,856.00	234,311.00	10.6%
Health and Welfare Benefits		3501-3502	429.00	61.00	490.00	417.00	25.00	442.00	-9.8%
Unemployment Insurance		3601-3602	18,733.00	2,770.00	21,503.00	20,026.00	1,214.00	21,240.00	-1.2%
Workers' Compensation		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits			337,229.00	84,542.00	421,771.00	388,781.00	61,677.00	450,458.00	6.8%
TOTAL, EMPLOYEE BENEFITS									
BOOKS AND SUPPLIES									
		4100	17,500.00	3,084.00	20,584.00	2,000.00	2,000.00	4,000.00	-80.6%
Approved Textbooks and Core Curricula Materials		4200	42,500.00	8,000.00	50,500.00	2,000.00	3,000.00	5,000.00	-90.1%
Books and Other Reference Materials		4300	76,758.00	15,456.00	92,214.00	51,431.00	35,474.00	86,905.00	-5.8%
Materials and Supplies		4400	47,996.00	0.00	47,996.00	11,691.00	0.00	11,691.00	-75.6%
Noncapitalized Equipment		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food			184,754.00	26,540.00	211,294.00	67,122.00	40,474.00	107,596.00	-49.1%
TOTAL, BOOKS AND SUPPLIES									
SERVICES AND OTHER OPERATING EXPENDITURES									
		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subagreements for Services		5200	13,300.00	250.00	13,550.00	2,800.00	0.00	2,800.00	-79.3%
Travel and Conferences		5300	3,550.00	0.00	3,550.00	3,850.00	0.00	3,850.00	8.5%
Dues and Memberships		5400 - 5450	8,250.00	0.00	8,250.00	8,250.00	0.00	8,250.00	0.0%
Insurance		5500	70,000.00	0.00	70,000.00	60,000.00	0.00	60,000.00	-14.3%
Operations and Housekeeping Services		5600	25,100.00	3,433.00	28,533.00	5,500.00	3,700.00	9,200.00	-67.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5800	253,957.00	79,179.00	333,136.00	247,850.00	103,340.00	351,190.00	5.4%
Professional/Consulting Services and Operating Expenditures		5900	6,600.00	0.00	6,600.00	5,300.00	0.00	5,300.00	-19.7%
Communications			380,757.00	82,862.00	463,619.00	333,550.00	107,040.00	440,590.00	-5.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES									

County		Expenditures by Object			2017-18 Budget				
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)				
CAPITAL OUTLAY									
		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings									
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	37,812.00	0.00	37,812.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,812.00	0.00	37,812.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	27,964.00	0.00	27,964.00	28,442.00	0.00	28,442.00	1.7%
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%
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		2,360.00	0.00	2,360.00	5,000.00	0.00	5,000.00	111.9%
Other Debt Service - Principal	7439		43,640.00	0.00	43,640.00	21,561.00	0.00	21,561.00	-50.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			73,964.00	0.00	73,964.00	55,003.00	0.00	55,003.00	-25.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(11,011.00)	11,011.00	0.00	(12,220.00)	12,220.00	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			(11,011.00)	11,011.00	0.00	(12,220.00)	12,220.00	0.00	0.0%
TOTAL, EXPENDITURES									
			1,778,638.00	320,765.00	2,099,403.00	1,663,205.00	271,804.00	1,935,009.00	-7.8%

County			Expenditures by Object			2017-18 Budget			
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)				
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(64,785.00)	64,785.00	0.00	(64,206.00)	64,206.00	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			(64,785.00)	64,785.00	0.00	(64,206.00)	64,206.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(64,785.00)	64,785.00	0.00	(64,206.00)	64,206.00	0.00	0.0%

Description			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)	
Function Codes	Object Codes								
REVENUES									
1) LCFF Sources	8010-8099		1,714,694.00	0.00	1,714,694.00	1,754,612.00	0.00	1,754,612.00	2.3%
2) Federal Revenue	8100-8269		0.00	159,929.00	159,929.00	0.00	159,929.00	159,929.00	0.0%
3) Other State Revenue	8300-8599		61,383.03	47,304.00	108,687.03	29,219.00	45,070.00	74,289.00	-31.6%
4) Other Local Revenue	8600-8799		9,750.70	2,600.00	12,350.70	7,500.00	2,600.00	10,100.00	-18.2%
5) TOTAL, REVENUES			1,785,827.73	209,833.00	1,995,660.73	1,791,331.00	207,599.00	1,998,930.00	0.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,039,916.00	194,458.00	1,234,374.00	943,829.00	176,669.00	1,120,498.00	-9.2%
2) Instruction - Related Services	2000-2999		279,158.00	14,876.00	294,034.00	255,261.00	14,672.00	269,933.00	-8.2%
3) Pupil Services	3000-3999		95,528.00	0.00	95,528.00	136,987.00	0.00	136,987.00	43.4%
4) Ancillary Services	4000-4999		4,000.00	2,600.00	6,600.00	4,000.00	2,600.00	6,600.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		160,662.00	12,564.00	163,226.00	143,113.00	13,658.00	156,771.00	-4.0%
8) Plant Services	8000-8999		135,410.00	96,267.00	231,677.00	125,012.00	64,205.00	189,217.00	-18.3%
9) Other Outgo	9000-9999	Except 7600-7699	73,964.00	0.00	73,964.00	55,003.00	0.00	55,003.00	-25.6%
10) TOTAL, EXPENDITURES			1,778,638.00	320,765.00	2,099,403.00	1,663,205.00	271,804.00	1,935,009.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,189.73	(110,932.00)	(103,742.27)	128,126.00	(64,205.00)	63,921.00	-161.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out									
2) Other Sources/Uses	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses									
3) Contributions	8980-8999		(64,785.00)	64,785.00	0.00	(64,206.00)	64,206.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(64,785.00)	64,785.00	0.00	(64,206.00)	64,206.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,595.27)	(48,147.00)	(103,742.27)	63,920.00	1.00	63,921.00	-161.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	473,493.22	118,809.85	592,303.07	416,030.19	6,250.85	422,281.04	-28.7%
b) Audit Adjustments		9793	132.24	(66,412.00)	(66,279.76)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			473,625.46	52,397.85	526,023.31	416,030.19	6,250.85	422,281.04	-19.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			473,625.46	52,397.85	526,023.31	416,030.19	6,250.85	422,281.04	-19.7%
2) Ending Balance, June 30 (E + F1e)			416,030.19	6,250.85	422,281.04	479,950.19	6,251.85	486,202.04	15.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	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	6,250.85	6,250.85	0.00	6,251.85	6,251.85	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	65,000.00	0.00	65,000.00	New
Unassigned/Unappropriated Amount		9790	415,030.19	0.00	415,030.19	413,950.19	0.00	413,950.19	-0.3%

Ducor Union Elementary
Tulare County

July 1 Budget
General Fund
Exhibit: Restricted Balance Detail

54 71894 0000000
Form 01

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6300	Lottery: Instructional Materials	4,613.42	4,613.42
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	1.00
9010	Other Restricted Local	1,637.43	1,637.43
Total, Restricted Balance		6,250.85	6,251.85

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	125,000.00	126,875.00	1.5%
3) Other State Revenue		8300-8599	12,050.00	12,238.00	1.6%
4) Other Local Revenue		8600-8799	2,300.00	1,300.00	-43.5%
5) TOTAL, REVENUES			139,350.00	140,413.00	0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,969.00	11,708.00	-54.9%
3) Employee Benefits		3000-3999	6,244.00	3,002.00	-51.9%
4) Books and Supplies		4000-4999	2,777.00	3,903.00	40.5%
5) Services and Other Operating Expenditures		5000-5999	104,360.00	120,500.00	15.5%
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			139,350.00	139,113.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,300.00	New
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%

Ducor Union Elementary
Tulare County

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

54 71894 0000000
Form 13

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	1,300.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance			0.00	0.00	0.0%
a) As of July 1 - Unaudited		9791			
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	1,300.00	New
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	1,300.00	New
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		9110	0.00		
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	125,000.00	126,875.00	1.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			125,000.00	126,875.00	1.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	12,050.00	12,238.00	1.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,050.00	12,238.00	1.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,000.00	1,000.00	-50.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300.00	300.00	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			2,300.00	1,300.00	-43.5%
TOTAL, REVENUES			139,350.00	140,413.00	0.8%

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	25,969.00	11,708.00	-54.9%
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			25,969.00	11,708.00	-54.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,617.00	1,818.00	-49.7%
OASDI/Medicare/Alternative		3301-3302	1,989.00	896.00	-55.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	21.00	6.00	-71.4%
Workers' Compensation		3601-3602	617.00	282.00	-54.3%
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			6,244.00	3,002.00	-51.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	777.00	1,903.00	144.9%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,777.00	3,903.00	40.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	7,000.00	40.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	300.00	3,500.00	1066.7%
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	99,060.00	110,000.00	11.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,360.00	120,500.00	15.5%
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			139,350.00	139,113.00	-0.2%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	125,000.00	126,875.00	1.5%
3) Other State Revenue		8300-8599	12,050.00	12,238.00	1.6%
4) Other Local Revenue		8600-8799	2,300.00	1,300.00	-43.5%
5) TOTAL REVENUES			139,350.00	140,413.00	0.8%
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		134,350.00	132,113.00	-1.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,000.00	7,000.00	40.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			139,350.00	139,113.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	1,300.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,300.00	New
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	1,300.00	New
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	1,300.00	New
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%

Ducor Union Elementary
Tulare County

July 1 Budget
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

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Form 13

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	1,300.00
Total, Restricted Balance		0.00	1,300.00

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	8,984.19	5,350.00	-40.5%
5) TOTAL, REVENUES			8,984.19	5,350.00	-40.5%
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	5,000.00	5,000.00	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			5,000.00	5,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,984.19	350.00	-91.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.0%
b) Transfers Out					
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
3) Contributions					
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)			3,984.19	350.00	-91.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,721.88	39,706.07	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,721.88	39,706.07	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,721.88	39,706.07	11.2%
			39,706.07	40,056.07	0.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	39,706.07	40,056.07	0.9%
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		9110	0.00		
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
		9120	0.00		
b) in Banks					
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments					
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other		8575	0.00	0.00	0.0%
Homeowners' Exemptions					
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
		8590	0.00	0.00	0.0%
All Other State Revenue			0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE					
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
Unsecured Roll					
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%
		8622	0.00	0.00	0.0%
Other					
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%
		8660	354.89	350.00	-1.4%
Interest					
		8662	302.60	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
Fees and Contracts Mitigation/Developer Fees		8681	8,326.70	5,000.00	-40.0%
Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Local Revenue					
		8799	0.00	0.00	0.0%
All Other Transfers In from All Others					
TOTAL, OTHER LOCAL REVENUE			8,984.19	5,350.00	-40.5%
TOTAL, REVENUES			8,984.19	5,350.00	-40.5%

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	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	5,000.00	5,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	5,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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%

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	8,984.19	5,350.00	-40.5%
5) TOTAL, REVENUES			8,984.19	5,350.00	-40.5%
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		5,000.00	5,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,000.00	5,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,984.19	350.00	-91.2%
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)			3,984.19	350.00	-91.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,721.88	39,706.07	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,721.88	39,706.07	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,721.88	39,706.07	11.2%
2) Ending Balance, June 30 (E + F1e)			39,706.07	40,056.07	0.9%
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	39,706.07	40,056.07	0.9%
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%

Ducor Union Elementary
Tulare County

July 1 Budget
Capital Facilities Fund
Exhibit: Restricted Balance Detail

54 71894 0000000
Form 25

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
9010	Other Restricted Local	39,706.07	40,056.07
Total, Restricted Balance		39,706.07	40,056.07

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	202.52	200.00	-1.2%
5) TOTAL, REVENUES			202.52	200.00	-1.2%
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	1,100.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,250.00	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			3,350.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,147.48)	200.00	-106.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,147.48)	200.00	-106.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,763.52	17,616.04	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,763.52	17,616.04	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,763.52	17,616.04	-15.2%
			17,616.04	17,816.04	1.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
		9740	17,616.04	17,816.04	1.1%
b) Restricted					
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		9110	0.00		
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
		9120	0.00		
b) in Banks					
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments					
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		

Ducor Union Elementary
Tulare County

July 1 Budget
County School Facilities Fund
Expenditures by Object

54 71894 0000000
Form 35

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	202.52	200.00	-1.2%
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			202.52	200.00	-1.2%
TOTAL, REVENUES			202.52	200.00	-1.2%

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	1,100.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,100.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,250.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,250.00	0.00	-100.0%
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			3,350.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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: 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%
(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	202.52	200.00	-1.2%
5) TOTAL REVENUES			202.52	200.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		3,350.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			3,350.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,147.48)	200.00	-106.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,147.48)	200.00	-106.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,763.52	17,616.04	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,763.52	17,616.04	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,763.52	17,616.04	-15.2%
			17,616.04	17,816.04	1.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
		9740	17,616.04	17,816.04	1.1%
b) Restricted					
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%

Ducor Union Elementary
Tulare County

July 1 Budget
County School Facilities Fund
Exhibit: Restricted Balance Detail

54 71894 0000000
Form 35

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
7710	State School Facilities Projects	17,616.04	17,816.04
Total, Restricted Balance		17,616.04	17,816.04

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)	169.23	169.23	169.23	169.23	169.23	169.23
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)	169.23	169.23	169.23	169.23	169.23	169.23
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	169.23	169.23	169.23	169.23	169.23	169.23
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
D. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description		2016-17 Estimated Actuals			2017-18 Budget		
		P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.							
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.							
1. Total Charter School Regular ADA							
2. Charter School County Program Alternative Education ADA							
a. County Group Home and Institution Pupils							
b. Juvenile Halls, Homes, and Camps							
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]							
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)		0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA							
a. County Community Schools							
b. Special Education-Special Day Class							
c. Special Education-NPS/LCI							
d. Special Education Extended Year							
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools							
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)		0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)		0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.							
5. Total Charter School Regular ADA							
6. Charter School County Program Alternative Education ADA							
a. County Group Home and Institution Pupils							
b. Juvenile Halls, Homes, and Camps							
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]							
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)		0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA							
a. County Community Schools							
b. Special Education-Special Day Class							
c. Special Education-NPS/LCI							
d. Special Education Extended Year							
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools							
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)		0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)		0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)		0.00	0.00	0.00	0.00	0.00	0.00

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.
0 - Certificated Salaries	592,306.00	301	0.00	303	592,306.00	305	0.00		307	592,306.00	309
2000 - Classified Salaries	298,637.00	311	0.00	313	298,637.00	315	21,623.00		317	277,014.00	319
3000 - Employee Benefits	421,771.00	321	0.00	323	421,771.00	325	8,355.00		327	413,416.00	329
4000 - Books, Supplies Equip Replace. (6500)	211,294.00	331	1,400.00	333	209,894.00	335	32,452.00		337	177,442.00	339
5000 - Services . . & 7300 - Indirect Costs	463,619.00	341	1,200.00	343	462,419.00	345	40,073.00		347	422,346.00	349
TOTAL					1,985,027.00	365	TOTAL			1,882,524.00	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	502,953.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	85,221.00 380
3. STRS.		3101 & 3102	96,321.00 382
4. PERS.		3201 & 3202	11,889.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	13,988.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	128,248.00 385
Unemployment Insurance.		3501 & 3502	320.00 390
o. Workers' Compensation Insurance.		3601 & 3602	14,044.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			852,984.00 395
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.			852,984.00 397
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.			45.31%
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)	45.31%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	14.69%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1,882,524.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	276,542.78	

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.
1 - Certificated Salaries	648,541.00	301	0.00	303	648,541.00	305	0.00		307	648,541.00	309
2000 - Classified Salaries	232,821.00	311	0.00	313	232,821.00	315	28,398.00		317	204,423.00	319
3000 - Employee Benefits	450,458.00	321	0.00	323	450,458.00	325	10,559.00		327	439,899.00	329
4000 - Books, Supplies Equip Replace. (6500)	107,596.00	331	1,400.00	333	106,196.00	335	35,115.00		337	71,081.00	339
5000 - Services . . & 7300 - Indirect Costs	440,590.00	341	1,200.00	343	439,390.00	345	8,619.00		347	430,771.00	349
TOTAL					1,877,406.00	365	TOTAL			1,794,715.00	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	556,508.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	18,945.00	380
3. STRS.	3101 & 3102	112,007.00	382
4. PERS.	3201 & 3202	2,943.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	9,570.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	160,463.00	385
Unemployment Insurance.	3501 & 3502	289.00	390
Workers' Compensation Insurance.	3601 & 3602	13,868.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	393
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		874,593.00	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.		874,593.00	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.		48.73%	
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)	48.73%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	11.27%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1,794,715.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	202,264.38	

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) 42,575.00
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) 1,270,139.00

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) 3.35%

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)

Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	91,375.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	7,761.18
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	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	99,136.18
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	(11,093.73)
9. Carry-Forward Adjustment (Part IV, Line F)	88,042.45
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,228,222.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	294,034.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	63,868.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,600.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	51,851.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	20,000.00
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)	0.00
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)	223,915.82
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	0.00
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)	139,350.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,027,840.82
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	

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)

4.89%

Preliminary Proposed Indirect Cost Rate

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)	99,136.18
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	54,227.98
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (8.24%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.24%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.11%) times Part III, Line B18); zero if positive	(11,093.73)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(11,093.73)
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:	4.34%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-5,546.87) is applied to the current year calculation and the remainder (\$-5,546.86) is deferred to one or more future years:	4.62%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3,697.91) is applied to the current year calculation and the remainder (\$-7,395.82) is deferred to one or more future years:	4.71%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(11,093.73)

Ducor Union Elementary
Tulare County

July 1 Budget
2016-17 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

54 71894 0000000
Form ICR

Approved indirect cost rate: 8.24%
Highest rate used in any program: 8.11%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	3010	128,818.00	10,000.00	7.76%
01	4203	10,850.00	261.00	2.41%
01	5810	9,250.00	750.00	8.11%

July 1 Budget
2016-17 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

54 71894 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	16,786.35		4,613.42	21,399.77
2. State Lottery Revenue	8560	22,669.00		7,084.00	29,753.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		39,455.35	0.00	11,697.42	51,152.77
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	15,028.00		7,084.00	22,112.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	9,041.00			9,041.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		24,069.00	0.00	7,084.00	31,153.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	15,386.35	0.00	4,613.42	19,999.77
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description		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	1,754,612.00	1.56%	1,782,026.00	1.98%	1,817,325.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	29,219.00	0.00%	29,219.00	0.00%	29,219.00
4. Other Local Revenues	8600-8799	7,500.00	0.00%	7,500.00	0.00%	7,500.00
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	(64,206.00)	7.00%	(68,700.00)	10.92%	(76,200.00)
6. Total (Sum lines A1 thru A5c)		1,727,125.00	1.33%	1,750,045.00	1.59%	1,777,844.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				640,939.00		653,658.00
a. Base Salaries				12,719.00		12,973.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	640,939.00	1.98%	653,658.00	1.98%	666,631.00
2. Classified Salaries				190,030.00		193,831.00
a. Base Salaries				3,801.00		3,877.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	190,030.00	2.00%	193,831.00	2.00%	197,708.00
3. Employee Benefits	3000-3999	388,781.00	7.07%	416,275.00	6.79%	444,532.00
4. Books and Supplies	4000-4999	67,122.00	3.19%	69,263.00	2.86%	71,244.00
5. Services and Other Operating Expenditures	5000-5999	333,550.00	18.18%	394,190.00	-9.82%	355,464.00
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	55,003.00	0.00%	55,003.00	0.00%	55,003.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,220.00)	0.00%	(12,220.00)	0.00%	(12,220.00)
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)		1,663,205.00	6.42%	1,770,000.00	0.47%	1,778,362.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		63,920.00		(19,955.00)		(518.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		416,030.19		479,950.19		459,995.19
2. Ending Fund Balance (Sum lines C and D1)		479,950.19		459,995.19		459,477.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				35,300.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	65,000.00		65,000.00		65,000.00
2. Unassigned/Unappropriated	9790	413,950.19		393,995.19		358,177.19
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		479,950.19		459,995.19		459,477.19

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	159,929.00	0.00%	159,929.00	0.00%	159,929.00
3. Other State Revenues	8300-8599	45,070.00	0.00%	45,070.00	0.00%	45,070.00
4. Other Local Revenues	8600-8799	2,600.00	0.00%	2,600.00	0.00%	2,600.00
5. Other Financing Sources	8900-8929	0.00	0.00%		0.00%	
a. Transfers In	8930-8979	0.00	0.00%		0.00%	
b. Other Sources	8980-8999	64,206.00	7.00%	68,700.00	10.92%	76,200.00
c. Contributions						
6. Total (Sum lines A1 thru A5c)		271,805.00	1.65%	276,299.00	2.71%	283,799.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				7,602.00		7,754.00
a. Base Salaries				152.00		155.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,602.00	2.00%	7,754.00	2.00%	7,909.00
2. Classified Salaries				42,791.00		43,647.00
a. Base Salaries				856.00		873.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,791.00	2.00%	43,647.00	2.00%	44,520.00
3. Employee Benefits	3000-3999	61,677.00	3.03%	63,545.00	3.13%	65,537.00
4. Books and Supplies	4000-4999	40,474.00	3.19%	41,765.00	2.86%	42,960.00
5. Services and Other Operating Expenditures	5000-5999	107,040.00	3.19%	110,455.00	2.86%	113,614.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,220.00	0.00%	12,220.00	0.00%	12,220.00
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)		271,804.00	2.79%	279,386.00	2.64%	286,760.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1.00		(3,087.00)		(2,961.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,250.85		6,251.85		3,164.85
2. Ending Fund Balance (Sum lines C and D1)		6,251.85		3,164.85		203.85
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,251.85		3,164.85		203.85
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		6,251.85		3,164.85		203.85
(Line D3f must agree with line D2)						

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

Description		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	1,754,612.00	1.56%	1,782,026.00	1.98%	1,817,325.00
2. Federal Revenues	8100-8299	159,929.00	0.00%	159,929.00	0.00%	159,929.00
3. Other State Revenues	8300-8599	74,289.00	0.00%	74,289.00	0.00%	74,289.00
4. Other Local Revenues	8600-8799	10,100.00	0.00%	10,100.00	0.00%	10,100.00
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)		1,998,930.00	1.37%	2,026,344.00	1.74%	2,061,643.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				648,541.00		661,412.00
a. Base Salaries				12,871.00		13,128.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	648,541.00	1.98%	661,412.00	1.98%	674,540.00
2. Classified Salaries				232,821.00		237,478.00
a. Base Salaries				4,657.00		4,750.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	232,821.00	2.00%	237,478.00	2.00%	242,228.00
3. Employee Benefits	3000-3999	450,458.00	6.52%	479,820.00	6.30%	510,069.00
4. Books and Supplies	4000-4999	107,596.00	3.19%	111,028.00	2.86%	114,204.00
5. Services and Other Operating Expenditures	5000-5999	440,590.00	14.54%	504,645.00	-7.05%	469,078.00
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	55,003.00	0.00%	55,003.00	0.00%	55,003.00
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	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						
11. Total (Sum lines B1 thru B10)		1,935,009.00	5.91%	2,049,386.00	0.77%	2,065,122.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		63,921.00		(23,042.00)		(3,479.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		422,281.04		486,202.04		463,160.04
2. Ending Fund Balance (Sum lines C and D1)		486,202.04		463,160.04		459,681.04
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	6,251.85		3,164.85		203.85
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	0.00		0.00		35,300.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	65,000.00		65,000.00		65,000.00
2. Unassigned/Unappropriated	9790	413,950.19		393,995.19		358,177.19
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		486,202.04		463,160.04		459,681.04

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	9750	0.00		0.00		0.00
a. Stabilization Arrangements	9789	65,000.00		65,000.00		65,000.00
b. Reserve for Economic Uncertainties	9790	413,950.19		393,995.19		358,177.19
c. Unassigned/Unappropriated						
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)	9750	0.00		0.00		0.00
a. Stabilization Arrangements	9789	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9790	0.00		0.00		0.00
c. Unassigned/Unappropriated		478,950.19		458,995.19		423,177.19
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		24.75%		22.40%		20.49%
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						
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)						
		169.23		169.23		169.23
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,935,009.00		2,049,386.00		2,065,122.00
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)		1,935,009.00		2,049,386.00		2,065,122.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		96,750.45		102,469.30		103,256.10
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		96,750.45		102,469.30		103,256.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,099,403.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	159,929.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	37,812.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	46,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,600.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				86,412.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,853,062.00

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		169.23
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,949.96
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,828,401.94	11,502.28
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,828,401.94	11,502.28
B. Required effort (Line A.2 times 90%)	1,645,561.75	10,352.05
C. Current year expenditures (Line I.E and Line II.B)	1,853,062.00	10,949.96
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

Ducor Union Elementary
Tulare County

July 1 Budget
2016-17 Estimated Actuals
No Child Left Behind Maintenance of Effort Expenditures

54 71894 0000000
Form NCMOE

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 169

District's ADA Standard Percentage Level: 3.0%

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	Estimated/Unaudited Actuals Funded ADA	ADA Variance Level	Status
	(Form A, Lines A4 and C4)*	(Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)	
Third Prior Year (2014-15) District Regular Charter School Total ADA	193	191		
	193	191	1.0%	Met
Second Prior Year (2015-16) District Regular Charter School Total ADA	179	173		
	179	173	3.4%	Not Met
First Prior Year (2016-17) District Regular Charter School Total ADA	159	169		
		0		
	159	169	N/A	Met
Budget Year (2017-18) District Regular Charter School Total ADA	169			
	0			
	169			

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): 169

District's Enrollment Standard Percentage Level: 3.0%

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)	198	191		
District Regular				
Charter School			3.5%	Not Met
Total Enrollment	198	191		
Second Prior Year (2015-16)	198	158		
District Regular				
Charter School			20.2%	Not Met
Total Enrollment	198	158		
First Prior Year (2016-17)	186	168		
District Regular				
Charter School			9.7%	Not Met
Total Enrollment	186	168		
Budget Year (2017-18)	173			
District Regular				
Charter School				
Total Enrollment	173			

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)

District did not anticipate loss of families moving away from area due to lack of jobs

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. 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)

District is declining enrollment due to families locating to areas with more job opportunity therefore decrease in enrollment.

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	177	191	
Charter School		0	
Total ADA/Enrollment	177	191	92.7%
Second Prior Year (2015-16)			
District Regular	158	158	
Charter School			
Total ADA/Enrollment	158	158	100.0%
First Prior Year (2016-17)			
District Regular	169	168	
Charter School	0		
Total ADA/Enrollment	169	168	100.6%
		Historical Average Ratio:	97.8%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 98.3%

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	169	173		
Charter School	0			
Total ADA/Enrollment	169	173	97.7%	Met
1st Subsequent Year (2018-19)				
District Regular	169	173		
Charter School				
Total ADA/Enrollment	169	173	97.7%	Met
2nd Subsequent Year (2019-20)				
District Regular	169	173		
Charter School				
Total ADA/Enrollment	169	173	97.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)		1,792,000.00	1,805,477.00	1,824,850.00

4A2. Alternate LCFF Revenue Standard - Basic Aid

TA 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)	255,738.00	255,738.00	255,738.00	255,738.00
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)	1,714,694.00	1,754,612.00	1,782,026.00	1,817,325.00
District's Projected Change in LCFF Revenue:		2.33%	1.58%	1.98%
LCFF Revenue Standard:		1.33% to 3.33%	.48% to 2.48%	.98% to 2.98%
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	
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2014-15)	1,090,023.31	1,526,538.26	71.4%
Second Prior Year (2015-16)	1,174,461.76	1,632,046.91	72.0%
First Prior Year (2016-17)	1,112,362.00	1,778,638.00	62.5%
	Historical Average Ratio:		68.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	63.6% to 73.6%	63.6% to 73.6%	63.6% to 73.6%

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		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)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Budget Year (2017-18)	1,219,750.00	1,663,205.00	73.3%	Met
1st Subsequent Year (2018-19)	1,263,764.00	1,770,000.00	71.4%	Met
2nd Subsequent Year (2019-20)	1,308,871.00	1,778,362.00	73.6%	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):	2.33%	1.48%	1.98%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.67% to 12.33%	-8.52% to 11.48%	-8.02% to 11.98%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.67% to 7.33%	-3.52% to 6.48%	-3.02% to 6.98%

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)	159,929.00		
Budget Year (2017-18)	159,929.00	0.00%	No
1st Subsequent Year (2018-19)	159,929.00	0.00%	No
2nd Subsequent Year (2019-20)	159,929.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	108,687.03		
Budget Year (2017-18)	74,289.00	-31.65%	Yes
1st Subsequent Year (2018-19)	74,289.00	0.00%	No
2nd Subsequent Year (2019-20)	74,289.00	0.00%	No

Explanation:
(required if Yes)

In 17/18 district is not receiving Prop 39 revenue and also only mandated block grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	12,350.70		
Budget Year (2017-18)	10,100.00	-18.22%	Yes
1st Subsequent Year (2018-19)	10,100.00	0.00%	No
2nd Subsequent Year (2019-20)	10,100.00	0.00%	No

Explanation:
(required if Yes)

In 17/18 reduction of revenue of Erate.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	211,294.00		
Budget Year (2017-18)	107,596.00	-49.08%	Yes
1st Subsequent Year (2018-19)	111,028.00	3.19%	No
2nd Subsequent Year (2019-20)	114,204.00	2.86%	No

Explanation:
(required if Yes)

District reducing books and supplies due to revenue decrease and cost increase of STRS and PERS.

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

1st Prior Year (2016-17)	463,619.00		Yes
Budget Year (2017-18)	440,590.00	-4.97%	Yes
1st Subsequent Year (2018-19)	504,645.00	14.54%	Yes
2nd Subsequent Year (2019-20)	469,078.00	-7.05%	Yes

Explanation:
(required if Yes)

District reducing services and operation for 17/18 due to revenue decrease and cost increase of STRS and PERS, in 17/18 increase with one time project cost and with consumer price index.

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)	280,968.73		
Budget Year (2017-18)	244,318.00	-13.04%	Not Met
1st Subsequent Year (2018-19)	244,318.00	0.00%	Met
2nd Subsequent Year (2019-20)	244,318.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	674,913.00		
Budget Year (2017-18)	548,186.00	-18.78%	Not Met
1st Subsequent Year (2018-19)	615,673.00	12.31%	Not Met
2nd Subsequent Year (2019-20)	583,282.00	-5.26%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

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

In 17/18 district is not receiving Prop 39 revenue and also only mandated block grant.

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

In 17/18 reduction of revenue of Erate.

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

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

District reducing books and supplies due to revenue decrease and cost increase of STRS and PERS.

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

District reducing services and operation for 17/18 due to revenue decrease and cost increase of STRS and PERS, in 17/18 increase with one time project cost and with consumer price index.

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?

No

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)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

1,935,009.00

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

58,050.27

Amount Deposited¹ for 2014-15 Fiscal Year

50,609.30

Lesser of: 3% or 2014-15 amount

50,609.30

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

0.00

c. Net Budgeted Expenditures and Other Financing Uses

1,935,009.00

d. Required Minimum Contribution

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

38,700.18

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

50,609.30

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account

64,206.00

Status

Met

e. OMMA/RMA Contribution

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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)	85,000.00	94,000.00	0.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	193,226.02	378,493.22	415,030.19
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)	278,226.02	472,493.22	415,030.19
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,730,364.44	1,974,482.47	2,099,403.00
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)	1,730,364.44	1,974,482.47	2,099,403.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	16.1%	23.9%	19.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.4%	8.0%	6.6%

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)	127,517.24	1,526,538.26	N/A	Met
Second Prior Year (2015-16)	121,129.34	1,645,946.39	N/A	Met
First Prior Year (2016-17)	(57,595.27)	1,778,638.00	3.2%	
Budget Year (2017-18) (Information only)	63,920.00	1,663,205.00		

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): 169

District's Fund Balance Standard Percentage Level: 1.7%

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)	156,458.13	151,708.78	3.0%	Not Met
Second Prior Year (2015-16)	209,702.00	352,363.88	N/A	Met
First Prior Year (2016-17)	206,371.49	473,625.46	N/A	Met
Budget Year (2017-18) (Information only)	416,030.19			

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

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

TA 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.)	169	169	169
District's Reserve Standard Percentage Level:	5%	5%	5%

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.

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

No

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

	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	0.00	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)	1,935,009.00	2,049,386.00	2,065,122.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,935,009.00	2,049,386.00	2,065,122.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	96,750.45	102,469.30	103,256.10
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	96,750.45	102,469.30	103,256.10

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)	65,000.00	65,000.00	65,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	413,950.19	393,995.19	358,177.19
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)	478,950.19	458,995.19	423,177.19
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	24.75%	22.40%	20.49%
District's Reserve Standard (Section 10B, Line 7):	96,750.45	102,469.30	103,256.10
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(64,785.00)			Met
Budget Year (2017-18)	(64,206.00)	(579.00)	-0.9%	Met
1st Subsequent Year (2018-19)	(68,700.00)	4,494.00	7.0%	Met
2nd Subsequent Year (2019-20)	(76,200.00)	7,500.00	10.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	0.00			Met
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	0.00			Met
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments* 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.

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	010-80110	010-07200-0-0-91100-74380/74390	52,513
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
				52,513
TOTAL:				

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	26,561	26,561	26,561	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	26,561	26,561	26,561	0
Has total annual payment increased over prior year (2016-17)?				
	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

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

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation

62,462.00
(11,091.00)
Actuarial
Jan 10, 2014

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
14,927.00	14,927.00	14,927.00
0.00	0.00	0.00
9,491.00	16,716.00	19,096.00
1	1	1

27B. 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)

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	9.0	9.0	9.0	9.0

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.

Agreements 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:

5,441

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

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

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

- | (2017-18) | (2016-19) | (2015-16) |
|-----------|-----------|-----------|
| Yes | Yes | Yes |
| 180,709 | 185,231 | 190,788 |
| 100.0% | 100.0% | 100.0% |
| 3 % | 3.0% | 3.0% |

No		

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
5,441	5,549	5,666
2.0%	2.0%	2.0%

- | Budget Year
(2017-18) | 1st Subsequent Year
(2018-19) | 2nd Subsequent Year
(2019-20) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 5,441 | 5,549 | 5,666 |
| 2.0% | 2.0% | 2.0% |

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

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

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

TA 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	6.0	4.4	4.4	4.4

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.

No

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

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

Negotiations Settled

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

- 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

2,891

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

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
53,602	55,210	56,866
100.0%	100.0%	100.0%
3.0%	3.0%	3.0%

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
5,782	5,898	6,016
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

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

TA 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	1.0	1.0	1.0	1.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,292

4. 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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
20,248	20,855	21,481
100.0%	100.0%	100.0%
3.0%	3.0%	3.0%

**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)
Yes	Yes	Yes
2,584	2,636	2,688
2.0%	2.0%	2.0%

**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)
No	No	No

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

Yes

Jun 27, 2017

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

Yes

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)

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?

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

Yes

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

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

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

No

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

Comments:
(optional)

Budget Comparison Report

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10 - Ducor Union Elementary School District
BCR600 for SACS Extract

		by Fund				
		2016 - 2017 Working Thru 6/21/2017			2017 - 2018 Working Thru 7/1/2017	
		Unrestricted	Restricted	Total	Unrestricted	Restricted
010 General Fund						
Revenues						
Revenue Limit						
80110 LCPF State Aid - Current Year		\$1,243,048.00	\$0.00	\$1,243,048.00	\$1,297,416.00	\$0.00
80120 Education Protection Account		\$215,908.00	\$0.00	\$215,908.00	\$201,458.00	\$0.00
80410 Secured Rolls Tax		\$255,738.00	\$0.00	\$255,738.00	\$255,738.00	\$0.00
Total Revenue Limit		\$1,714,694.00	\$0.00	\$1,714,694.00	\$1,754,612.00	\$0.00
Federal Revenues						
82900 All Other Federal Revenue		\$0.00	\$159,929.00	\$159,929.00	\$0.00	\$159,929.00
Total Federal Revenues		\$0.00	\$159,929.00	\$159,929.00	\$0.00	\$159,929.00
Other State Revenues						
85500 Mandated Cost Reimbursements		\$38,635.00	\$0.00	\$38,635.00	\$4,810.00	\$0.00
85600 State Lottery Revenue		\$22,669.00	\$7,084.00	\$29,753.00	\$24,369.00	\$7,615.00
85900 All Other State Revenue		\$79.03	\$40,220.00	\$40,299.03	\$40.00	\$37,455.00
Total Other State Revenues		\$61,383.03	\$47,304.00	\$108,687.03	\$29,219.00	\$45,070.00
Other Local Revenues						
86600 Interest		\$6,052.09	\$0.00	\$6,052.09	\$5,000.00	\$0.00
86990 All Other Local Revenue		\$3,698.61	\$2,600.00	\$6,298.61	\$2,500.00	\$2,600.00
Total Other Local Revenues		\$9,750.70	\$2,600.00	\$12,350.70	\$7,500.00	\$2,600.00
Total Revenues		\$1,785,827.73	\$209,833.00	\$1,995,660.73	\$1,791,331.00	\$207,599.00
Expenditures						
Certificated Salaries						
11000 Certificated Teachers' Salaries		\$478,953.00	\$4,000.00	\$482,953.00	\$548,508.00	\$3,000.00
11002 Substitute Teachers		\$20,000.00	\$0.00	\$20,000.00	\$5,000.00	\$0.00
13000 Certificated Supervisors and Administrators Salaries		\$84,885.00	\$4,468.00	\$89,353.00	\$87,431.00	\$4,602.00
Total Certificated Salaries		\$583,838.00	\$8,468.00	\$592,306.00	\$640,939.00	\$7,602.00

Budget Comparison Report

by Fund

	2016 - 2017 Working Thru 6/21/2017			2017 - 2018 Working Thru 7/1/2017		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	
010 General Fund						
Classified Salaries						
21000 Classified Instructional Salaries	\$16,096.00	\$69,125.00	\$85,221.00	\$18,945.00	\$0.00	
22000 Classified Support Salaries	\$73,061.00	\$36,000.00	\$109,061.00	\$65,561.00	\$40,491.00	
23000 Classified Supervisors' and Administrators' Salaries	\$34,733.00	\$2,217.00	\$56,950.00	\$56,021.00	\$2,300.00	
24000 Clerical, Technical and Office Staff Salaries	\$44,247.00	\$0.00	\$44,247.00	\$46,320.00	\$0.00	
29000 Other Classified Salaries	\$3,158.00	\$0.00	\$3,158.00	\$3,183.00	\$0.00	
Total Classified Salaries	\$191,295.00	\$107,342.00	\$298,637.00	\$190,030.00	\$42,791.00	
Employee Benefits						
31010 State Teachers' Retirement System, certificated positions	\$72,486.00	\$41,287.00	\$113,773.00	\$92,486.00	\$38,552.00	
32020 Public Employees' Retirement System, classified positions	\$26,459.00	\$14,901.00	\$41,360.00	\$29,021.00	\$6,646.00	
33012 OASDI, Certificated Positions	\$150.00	\$0.00	\$150.00	\$50.00	\$0.00	
33013 Medicare, Certificated Positions	\$8,465.00	\$125.00	\$8,590.00	\$9,294.00	\$111.00	
33020 Social Security/Medicare/Alternative, classified positions	\$739.00	\$0.00	\$739.00	\$494.00	\$0.00	
33022 OASDI, classified positions	\$12,300.00	\$6,653.00	\$18,953.00	\$11,783.00	\$2,653.00	
33023 Medicare, classified positions	\$2,881.00	\$1,556.00	\$4,437.00	\$2,755.00	\$620.00	
34010 Health & Welfare Benefits, certificated positions	\$147,137.00	\$995.00	\$148,132.00	\$179,697.00	\$1,012.00	
34020 Health & Welfare Benefits, classified positions	\$47,450.00	\$16,194.00	\$63,644.00	\$42,758.00	\$10,844.00	
35010 State Unemployment Insurance, certificated positions	\$305.00	\$6.00	\$311.00	\$321.00	\$4.00	
35020 State Unemployment Insurance, classified positions	\$124.00	\$55.00	\$179.00	\$96.00	\$21.00	
36010 Worker's Compensation Insurance, certificated positions	\$13,982.00	\$207.00	\$14,189.00	\$15,447.00	\$183.00	
36020 Worker's Compensation Insurance, classified positions	\$4,751.00	\$2,563.00	\$7,314.00	\$4,579.00	\$1,031.00	
Total Employee Benefits	\$337,229.00	\$84,542.00	\$421,771.00	\$388,781.00	\$61,677.00	
Books and Supplies						
41000 Approved Textbooks and Core Curricula Materials	\$17,500.00	\$3,084.00	\$20,584.00	\$2,000.00	\$2,000.00	
42000 Books and Other Reference Materials	\$42,500.00	\$8,000.00	\$50,500.00	\$2,000.00	\$3,000.00	
43000 Materials and Supplies	\$76,758.00	\$15,456.00	\$92,214.00	\$51,431.00	\$35,474.00	
44000 Non-Capitalized Equipment	\$47,996.00	\$0.00	\$47,996.00	\$11,691.00	\$0.00	
Total Books and Supplies	\$184,754.00	\$26,540.00	\$211,294.00	\$67,122.00	\$40,474.00	

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		by Fund				
		2016 - 2017 Working Thru 6/21/2017		2017 - 2018 Working Thru 7/1/2017		
		Unrestricted	Restricted	Total	Unrestricted	Restricted
010 General Fund						
Services, Other Operating Expenses						
52000 Travel and Conferences	\$13,300.00	\$250.00	\$13,550.00	\$2,800.00	\$0.00	
53000 Dues and Memberships	\$3,550.00	\$0.00	\$3,550.00	\$3,850.00	\$0.00	
54500 Other Insurance	\$8,250.00	\$0.00	\$8,250.00	\$8,250.00	\$0.00	
55000 Operation and Housekeeping Services	\$70,000.00	\$0.00	\$70,000.00	\$60,000.00	\$0.00	
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$25,100.00	\$3,433.00	\$28,533.00	\$5,500.00	\$3,700.00	
57103 Transfers of Direct Costs - Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
58000 Professional/Consulting Services and Operating Expenditures	\$253,956.00	\$79,179.00	\$333,135.00	\$247,849.00	\$103,340.00	
58009 Pension Penalties & Interest	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	
59000 Communications	\$6,600.00	\$0.00	\$6,600.00	\$5,300.00	\$0.00	
Total Services, Other Operating Expenses	\$380,757.00	\$82,862.00	\$463,619.00	\$333,550.00	\$107,040.00	
Capital Outlay						
64000 Equipment	\$37,812.00	\$0.00	\$37,812.00	\$0.00	\$0.00	
Total Capital Outlay	\$37,812.00	\$0.00	\$37,812.00	\$0.00	\$0.00	
Other Outgo						
71420 Other Tuition, Excess Costs, and/or Deficits Payments to COE	\$27,964.00	\$0.00	\$27,964.00	\$28,442.00	\$0.00	
74380 Debt Service - Interest	\$2,360.00	\$0.00	\$2,360.00	\$5,000.00	\$0.00	
74390 Other Debt Service - Principal	\$43,640.00	\$0.00	\$43,640.00	\$21,561.00	\$0.00	
Total Other Outgo	\$73,964.00	\$0.00	\$73,964.00	\$55,003.00	\$0.00	
Direct Support/Indirect Costs						
73100 Transfers of Indirect Costs	(\$11,011.00)	\$11,011.00	\$0.00	(\$12,220.00)	\$12,220.00	
Total Direct Support/Indirect Costs	(\$11,011.00)	\$11,011.00	\$0.00	(\$12,220.00)	\$12,220.00	
Total Expenditures	\$1,778,638.00	\$320,765.00	\$2,099,403.00	\$1,663,205.00	\$271,804.00	
Excess (Deficiency) of Revenues	\$7,189.73	(\$110,932.00)	(\$103,742.27)	\$128,126.00	(\$64,205.00)	
Other Financing Sources/Uses						
Contributions						
89800 Contributions from Unrestricted Resources	(\$64,785.00)	\$64,785.00	\$0.00	(\$64,206.00)	\$64,206.00	

Budget Comparison Report

by Fund

	2016 - 2017 Working Thru 6/21/2017			2017 - 2018 Working Thru 7/1/2017		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	
010 General Fund						
89900 Contributions from Restricted Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Contributions	(\$64,785.00)	\$64,785.00	\$0.00	(\$64,206.00)	\$64,206.00	
Total Other Financing Sources/Uses	(\$64,785.00)	\$64,785.00	\$0.00	(\$64,206.00)	\$64,206.00	
Net Increase (Decrease) in Fund	(\$57,595.27)	(\$46,147.00)	(\$103,742.27)	\$63,920.00	\$1.00	
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$580,977.52	\$101,177.58	\$682,155.10	\$416,030.19	\$6,250.85	
91110 Fair Value Adjustment to Cash in County Treasury	\$5,827.87	\$0.00	\$5,827.87	\$0.00	\$0.00	
91300 Revolving Cash Account	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	
92001 Accounts Receivable Clearing	\$8,607.57	\$81,249.14	\$89,856.71	\$0.00	\$0.00	
92004 Due From Employees - Payroll Corrections	\$3.49	\$0.00	\$3.49	\$0.00	\$0.00	
93100 Due From Other Funds	\$13,844.13	\$0.00	\$13,844.13	\$0.00	\$0.00	
Total Assets	\$610,260.58	\$182,426.72	\$792,687.30	\$416,030.19	\$6,250.85	
Liabilities						
95009 County Wide Liabilities - by COE	\$49,776.00	\$0.00	\$49,776.00	\$0.00	\$0.00	
95010 Accounts Payable Clearing	\$28,047.78	\$3,980.00	\$32,027.78	\$0.00	\$0.00	
95013 Deferred Wages Payable	\$44,108.68	\$0.00	\$44,108.68	\$0.00	\$0.00	
95025 State Unemployment Insurance Payable	\$129.91	\$0.00	\$129.91	\$0.00	\$0.00	
95050 Other Current Liabilities	\$455.04	\$0.00	\$455.04	\$0.00	\$0.00	
95051 Outlawed Employee Refunds & Voluntary Deductions	\$218.23	\$0.00	\$218.23	\$0.00	\$0.00	
96100 Due to Other Funds	\$13,899.48	\$0.00	\$13,899.48	\$0.00	\$0.00	
96400 Current Loans	\$132.24	\$0.00	\$132.24	\$0.00	\$0.00	
96500 Unearned Revenue	\$0.00	\$59,636.87	\$59,636.87	\$0.00	\$0.00	
Total Liabilities	\$136,767.36	\$63,616.87	\$200,384.23	\$416,030.19	\$6,250.85	
Total Beginning Balance	\$473,493.22	\$118,809.85	\$592,303.07			
Audit Adjustments and Restatements						
Auditor Adjustments						

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Budget Comparison Report

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		by Fund				
		2016 - 2017 Working Thru 6/21/2017		2017 - 2018 Working Thru 7/1/2017		
		Unrestricted	Restricted	Total	Unrestricted	Restricted
010 General Fund						
97930 Audit Adjustments		\$132.24	(\$66,412.00)	(\$66,279.76)	\$0.00	\$0.00
Total Auditor Adjustments		\$132.24	(\$66,412.00)	(\$66,279.76)	\$0.00	\$0.00
Total Audit Adjustments and Restatements		\$132.24	(\$66,412.00)	(\$66,279.76)	\$0.00	\$0.00
Adjusted Beginning Balance		\$473,625.46	\$52,397.85	\$526,023.31	\$416,030.19	\$6,250.85
Ending Balance						
Assets						
91100 Cash in County Treasury		\$415,030.19	\$6,250.85	\$421,281.04	\$478,950.19	\$6,251.85
91300 Revolving Cash Account		\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
Total Assets		\$416,030.19	\$6,250.85	\$422,281.04	\$479,950.19	\$6,251.85
Total Ending Balance		\$416,030.19	\$6,250.85	\$422,281.04	\$479,950.19	\$6,251.85
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97110 Nonspendable Revolving Cash		\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
97200 Reserve for Encumbrances		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable		\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
Fund Balance, Unassigned						
97890 Reserve for Economic Uncertainties		\$65,000.00	\$0.00	\$65,000.00	\$65,000.00	\$0.00
97900 Undesignated/Unappropriated		(\$158,584.00)	(\$44,894.00)	(\$203,478.00)	(\$66,000.00)	\$0.00
97900 Undesignated/Unappropriated		(\$57,595.27)	(\$46,147.00)	(\$103,742.27)	\$63,920.00	\$1.00
97910 Beginning Fund Balance		\$473,493.22	\$118,809.85	\$592,303.07	\$416,030.19	\$6,250.85
97930 Audit Adjustments		\$132.24	(\$66,412.00)	(\$66,279.76)	\$0.00	\$0.00
Total Fund Balance, Unassigned		\$322,446.19	(\$38,643.15)	\$283,803.04	\$478,950.19	\$6,251.85
Budgetary and Other Accounts						
98100 Estimated Revenue		(\$1,676,143.00)	(\$274,952.00)	(\$1,951,095.00)	\$0.00	\$0.00
98200 Appropriations		\$1,768,727.00	\$319,846.00	\$2,088,573.00	\$0.00	\$0.00
98300 Encumbrances		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Budget Comparison Report

	by Fund				
	2016 - 2017 Working Thru 6/21/2017		Total	2017 - 2018 Working Thru 7/1/2017	
	Unrestricted	Restricted		Unrestricted	Restricted
010 General Fund					
Total Budgetary and Other Accounts	\$92,584.00	\$44,894.00	\$137,478.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$416,030.19	\$6,250.85	\$422,281.04	\$479,950.19	\$6,251.85

Budget Comparison Report

130 Cafeteria Special Revenue Fund

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by Fund					
130 Cafeteria Special Revenue Fund					
Revenues					
Expenditures					
Books and Supplies					
Total Revenues					
Total Expenditures					
Total					
2016 - 2017 Working Thru 6/21/2017					
2017 - 2018 Working Thru 7/1/2017					
Unrestricted Restricted Total Unrestricted Restricted					

Budget Comparison Report

		by Fund			
		2016 - 2017 Working Thru 6/21/2017		2017 - 2018 Working Thru 7/1/2017	
		Unrestricted	Restricted	Total	
		Unrestricted	Restricted	Unrestricted	
		Restricted	Unrestricted	Restricted	
130 Cafeteria Special Revenue Fund					
43000 Materials and Supplies	\$0.00	\$777.00	\$777.00	\$0.00	\$1,903.00
44000 Non-Capitalized Equipment	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00
Total Books and Supplies	\$0.00	\$2,777.00	\$2,777.00	\$0.00	\$3,903.00
Services, Other Operating Expenses					
55000 Operation and Housekeeping Services	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$7,000.00
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$0.00	\$300.00	\$300.00	\$0.00	\$3,500.00
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$99,060.00	\$99,060.00	\$0.00	\$110,000.00
Total Services, Other Operating Expenses	\$0.00	\$104,360.00	\$104,360.00	\$0.00	\$120,500.00
Total Expenditures	\$0.00	\$139,350.00	\$139,350.00	\$0.00	\$139,113.00
Excess (Deficiency) of Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300.00
Net Increase (Decrease) in Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300.00
Beginning Balance					
Assets					
91100 Cash in County Treasury	(\$55.35)	\$714.89	\$659.54	\$0.00	\$0.00
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$5.63	\$5.63	\$0.00	\$0.00
92001 Accounts Receivable Clearing	\$0.00	\$17,077.30	\$17,077.30	\$0.00	\$0.00
93100 Due From Other Funds	\$13,899.48	\$0.00	\$13,899.48	\$0.00	\$0.00
Total Assets	\$13,844.13	\$17,797.82	\$31,641.95	\$0.00	\$0.00
Liabilities					
95010 Accounts Payable Clearing	\$0.00	\$16,547.82	\$16,547.82	\$0.00	\$0.00
96100 Due to Other Funds	\$13,844.13	\$0.00	\$13,844.13	\$0.00	\$0.00
96500 Unearned Revenue	\$0.00	\$1,250.00	\$1,250.00	\$0.00	\$0.00
Total Liabilities	\$13,844.13	\$17,797.82	\$31,641.95	\$0.00	\$0.00
Total Beginning Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Beginning Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ending Balance					

		by Fund			
		2016 - 2017 Working Thru 6/21/2017		2017 - 2018 Working Thru 7/1/2017	
		Unrestricted	Restricted	Total	Unrestricted Restricted
130 Cafeteria Special Revenue Fund					
Assets					
91100 Cash in County Treasury		\$0.00	\$0.00	\$0.00	\$0.00 \$1,300.00
Total Assets		\$0.00	\$0.00	\$0.00	\$0.00 \$1,300.00
Total Ending Balance					
Components of Ending Fund Balance					
Fund Balance, Nonspendable					
97200 Reserve for Encumbrances		\$0.00	\$0.00	\$0.00	\$0.00 \$0.00
Total Fund Balance, Nonspendable		\$0.00	\$0.00	\$0.00	\$0.00 \$0.00
Fund Balance, Unassigned					
97900 Undesignated/Unappropriated		\$0.00	\$0.00	\$0.00	\$0.00 \$1,300.00
Total Fund Balance, Unassigned		\$0.00	\$0.00	\$0.00	\$0.00 \$1,300.00
Budgetary and Other Accounts					
98100 Estimated Revenue		\$0.00	(\$139,350.00)	(\$139,350.00)	\$0.00 \$0.00
98200 Appropriations		\$0.00	\$139,350.00	\$139,350.00	\$0.00 \$0.00
98300 Encumbrances		\$0.00	\$0.00	\$0.00	\$0.00 \$0.00
Total Budgetary and Other Accounts		\$0.00	\$0.00	\$0.00	\$0.00 \$0.00
Total Components of Ending Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00 \$1,300.00

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Budget Comparison Report

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by Fund								
				2016 - 2017 Working Thru 6/21/2017		2017 - 2018 Working Thru 7/1/2017		
				Unrestricted	Restricted	Total	Unrestricted	Restricted
251 Developer Fees Fund								
Revenues								
Other Local Revenues								
86600 Interest				\$0.00	\$354.89	\$354.89	\$0.00	\$350.00
86620 Net Increase (Decrease) in the Fair Value of Investments				\$0.00	\$302.60	\$302.60	\$0.00	\$0.00
86810 Mitigation/Developer Fees				\$0.00	\$8,326.70	\$8,326.70	\$0.00	\$5,000.00
Total Other Local Revenues				\$0.00	\$8,984.19	\$8,984.19	\$0.00	\$5,350.00
Total Revenues				\$0.00	\$8,984.19	\$8,984.19	\$0.00	\$5,350.00
Expenditures								
Services, Other Operating Expenses								
58000 Professional/Consulting Services and Operating Expenditures				\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
Total Services, Other Operating Expenses				\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
Total Expenditures				\$0.00	\$3,984.19	\$3,984.19	\$0.00	\$350.00
Excess (Deficiency) of Revenues								
Net Increase (Decrease) in Fund				\$0.00	\$3,984.19	\$3,984.19	\$0.00	\$350.00
Beginning Balance								
Assets								
91100 Cash in County Treasury				\$0.00	\$35,419.28	\$35,419.28	\$0.00	\$39,706.07
91110 Fair Value Adjustment to Cash in County Treasury				\$0.00	\$302.60	\$302.60	\$0.00	\$0.00
Total Assets				\$0.00	\$35,721.88	\$35,721.88	\$0.00	\$39,706.07
Total Beginning Balance				\$0.00	\$35,721.88	\$35,721.88	\$0.00	\$39,706.07
Adjusted Beginning Balance				\$0.00	\$35,721.88	\$35,721.88	\$0.00	\$39,706.07
Ending Balance								
Assets								
91100 Cash in County Treasury				\$0.00	\$39,706.07	\$39,706.07	\$0.00	\$40,056.07

Budget Comparison Report

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					2016 - 2017 Working Thru 6/21/2017			2017 - 2018 Working Thru 7/1/2017	
					Unrestricted	Restricted	Total	Unrestricted	Restricted
251 Developer Fees Fund									
Total Assets					\$0.00	\$39,706.07	\$39,706.07	\$0.00	\$40,056.07
Total Ending Balance					\$0.00	\$39,706.07	\$39,706.07	\$0.00	\$40,056.07
Components of Ending Fund Balance									
Fund Balance, Nonspendable									
97200 Reserve for Encumbrances					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance, Unassigned									
97900 Undesignated/Unappropriated					\$0.00	\$350.00	\$350.00	\$0.00	\$0.00
97900 Undesignated/Unappropriated					\$0.00	\$3,984.19	\$3,984.19	\$0.00	\$350.00
97910 Beginning Fund Balance					\$0.00	\$35,721.88	\$35,721.88	\$0.00	\$39,706.07
Total Fund Balance, Unassigned					\$0.00	\$40,056.07	\$40,056.07	\$0.00	\$40,056.07
Budgetary and Other Accounts									
98100 Estimated Revenue					\$0.00	(\$5,350.00)	(\$5,350.00)	\$0.00	\$0.00
98200 Appropriations					\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00
98300 Encumbrances					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts					\$0.00	(\$350.00)	(\$350.00)	\$0.00	\$0.00
Total Components of Ending Fund Balance					\$0.00	\$39,706.07	\$39,706.07	\$0.00	\$40,056.07

Budget Comparison Report

by Fund

		by Fund		
		2016 - 2017 Working Thru 6/21/2017		2017 - 2018 Working Thru 7/1/2017
		Unrestricted	Restricted	Total Unrestricted Restricted
350 County School Facilities Fund - New Construction				
Revenues				
Other Local Revenues				
86600 Interest	\$0.00	\$202.52	\$202.52	\$0.00 \$200.00
Total Other Local Revenues	\$0.00	\$202.52	\$202.52	\$0.00 \$200.00
Total Revenues				
Expenditures				
Services, Other Operating Expenses				
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$1,100.00	\$1,100.00	\$0.00 \$0.00
Total Services, Other Operating Expenses	\$0.00	\$1,100.00	\$1,100.00	\$0.00 \$0.00
Capital Outlay				
62100 Architect/Engineering Fees	\$0.00	\$2,250.00	\$2,250.00	\$0.00 \$0.00
Total Capital Outlay	\$0.00	\$2,250.00	\$2,250.00	\$0.00 \$0.00
Total Expenditures	\$0.00	\$3,350.00	\$3,350.00	\$0.00 \$200.00
Excess (Deficiency) of Revenues	\$0.00	(\$3,147.48)	(\$3,147.48)	\$0.00 \$200.00
Net Increase (Decrease) in Fund	\$0.00	(\$3,147.48)	(\$3,147.48)	\$0.00 \$200.00
Beginning Balance				
Assets				
91100 Cash in County Treasury	\$0.00	\$20,763.25	\$20,763.25	\$0.00 \$17,615.77
Total Assets	\$0.00	\$20,763.25	\$20,763.25	\$0.00 \$17,615.77
Total Beginning Balance	\$0.00	\$20,763.25	\$20,763.25	\$0.00 \$17,615.77
Adjusted Beginning Balance	\$0.00	\$20,763.25	\$20,763.25	\$0.00 \$17,615.77
Ending Balance				
Assets				
91100 Cash in County Treasury	\$0.00	\$17,615.77	\$17,615.77	\$0.00 \$17,815.77

Budget Comparison Report

		by Fund		
		2016 - 2017 Working Thru 6/21/2017		2017 - 2018 Working Thru 7/1/2017
		Unrestricted	Restricted	Total
		Unrestricted	Restricted	Unrestricted
		Restricted		Restricted
350 County School Facilities Fund - New Construction				
Total Assets		\$0.00	\$17,615.77	\$17,615.77
Total Ending Balance		\$0.00	\$17,615.77	\$17,615.77
Components of Ending Fund Balance				
Fund Balance, Unassigned				
97900 Undesignated/Unappropriated	\$0.00	(\$3,350.00)	(\$3,350.00)	\$0.00
97900 Undesignated/Unappropriated	\$0.00	(\$3,147.48)	(\$3,147.48)	\$0.00
97910 Beginning Fund Balance	\$0.00	\$20,763.25	\$20,763.25	\$0.00
Total Fund Balance, Unassigned	\$0.00	\$14,265.77	\$14,265.77	\$17,815.77
Budgetary and Other Accounts				
98200 Appropriations	\$0.00	\$3,350.00	\$3,350.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	\$3,350.00	\$3,350.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$17,615.77	\$17,615.77	\$17,815.77

Budget Comparison Report

		by Fund				
		2016 - 2017 Working Thru 6/21/2017		Total	2017 - 2018 Working Thru 7/1/2017	
		Unrestricted	Restricted		Unrestricted	Restricted
351 County School Facilities Fund - Modernization						
Beginning Balance						
Assets						
91100 Cash in County Treasury		\$0.00	\$0.27	\$0.27	\$0.00	\$0.27
Total Assets		\$0.00	\$0.27	\$0.27	\$0.00	\$0.27
Total Beginning Balance		\$0.00	\$0.27	\$0.27	\$0.00	\$0.27
Adjusted Beginning Balance						
Ending Balance						
Assets						
91100 Cash in County Treasury		\$0.00	\$0.27	\$0.27	\$0.00	\$0.27
Total Assets		\$0.00	\$0.27	\$0.27	\$0.00	\$0.27
Total Ending Balance						
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97910 Beginning Fund Balance		\$0.00	\$0.27	\$0.27	\$0.00	\$0.27
Total Fund Balance, Unassigned		\$0.00	\$0.27	\$0.27	\$0.00	\$0.27
Total Components of Ending Fund Balance						