



San Benito County Office of Education

Krystal Lomanto, County Superintendent of Schools

• 460 Fifth Street • Hollister, California 95023 • (831) 637-5393 • FAX (831) 637-0140

Mr. Joe Paul Gonzalez, Auditor
County of San Benito
481 Fourth Street, Second Floor
Hollister, CA 95023

Mr. Ray Espinoza, CAO
County of San Benito
481 Fourth Street, First Floor
Hollister, CA 95023

Re: Filing of the County of San Benito Superintendent of School's Annual Itemized Estimate of Revenue and Expenditures (the "Superintendent's Annual Budget")

Dear Joe Paul:

As the San Benito County Superintendent of Schools, I am hereby filing the enclosed Superintendent's Annual Budget ("SAC") in the format required by the State Superintendent of Public Instruction pursuant to California Education Code section 1622. Please take notice that pursuant to California Education Code section 1042(b), the San Benito County Board of Education reviewed and approved the SAC at a public hearing on June 23, 2016. Under section 1622, the Board of Supervisors' responsibility is limited to approving and filing the SAC. As you will see, the SAC does not translate to the San Benito County Schedule 9 form, and since the San Benito County Office of Education is not a "department" of the County, it is not appropriate to use the County's departmental forms for submission of the SAC for filing.

Please do not hesitate to contact my office if you should have any questions. As I previously noted, the San Benito County Superintendent of Schools is an elected public office independent of the County Board of Supervisors and is therefore not subject to their supervision or control. The San Benito County Board of Supervisors has various non-discretionary funding responsibilities to the office of the San Benito County Superintendent of Schools, including but not limited to, paying for the expense of providing housing for all of the services of the county superintendent and paying for the superintendent's office expenses as set forth in Sections 1202 and 1203 of the California Education Code. However, as for all other revenues and expenses, the San Benito County Office of Education and the San Benito County Superintendent of Schools is financially independent.

Please do not hesitate to contact me if you should have any questions. I look forward to working collaboratively with the Board of Supervisors to meet the *education needs of all students* in San Benito County.

Sincerely,

A handwritten signature in dark ink, appearing to read "Krystal Lomanto", with a stylized flourish at the end.

Krystal Lomanto
San Benito County Superintendent of Schools

			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,410,171.00	47,602.00	2,457,773.00	3,126,605.00	47,602.00	3,174,207.00	29.1%
2) Federal Revenue		8100-8299	0.00	575,226.00	575,226.00	0.00	566,040.00	566,040.00	-1.6%
3) Other State Revenue		8300-8599	451,670.00	2,176,651.00	2,628,321.00	28,859.00	2,112,053.00	2,140,912.00	-18.5%
4) Other Local Revenue		8600-8799	2,152,253.82	2,830,605.00	4,982,858.82	1,765,008.00	2,415,339.00	4,180,347.00	-16.1%
5) TOTAL, REVENUES			5,014,094.82	5,630,084.00	10,644,178.82	4,920,472.00	5,141,034.00	10,061,506.00	-5.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,286,164.00	1,308,057.00	2,594,221.00	1,286,638.00	1,334,641.00	2,621,279.00	1.0%
2) Classified Salaries		2000-2999	1,196,468.00	688,692.00	1,885,160.00	1,174,741.00	682,074.00	1,856,815.00	-1.5%
3) Employee Benefits		3000-3999	1,120,702.82	825,075.15	1,945,777.97	1,130,156.00	806,911.00	1,937,067.00	-0.4%
4) Books and Supplies		4000-4999	126,284.00	178,269.00	304,553.00	119,381.00	158,081.00	277,462.00	-8.9%
5) Services and Other Operating Expenditures		5000-5999	1,412,118.91	2,378,247.85	3,790,366.76	699,430.00	1,195,900.00	1,895,330.00	-50.0%
6) Capital Outlay		6000-6999	83,388.00	0.00	83,388.00	21,000.00	0.00	21,000.00	-74.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	186,738.00	186,738.00	0.00	741,266.00	741,266.00	297.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(374,523.00)	375,396.00	873.00	(386,840.00)	386,840.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			4,850,602.73	5,940,475.00	10,791,077.73	4,044,506.00	5,305,713.00	9,350,219.00	-13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			163,492.09	(310,391.00)	(146,898.91)	875,966.00	(164,679.00)	711,287.00	-584.2%
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	38,758.00	0.00	38,758.00	51,214.00	0.00	51,214.00	32.1%
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	(40,336.00)	40,336.00	0.00	(164,679.00)	164,679.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(79,094.00)	40,336.00	(38,758.00)	(215,893.00)	164,679.00	(51,214.00)	32.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,398.09	(270,055.00)	(185,656.91)	660,073.00	0.00	660,073.00	-455.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,453,940.75	3,551,431.74	9,005,372.49	5,538,338.84	3,281,376.74	8,819,715.58	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,453,940.75	3,551,431.74	9,005,372.49	5,538,338.84	3,281,376.74	8,819,715.58	-2.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,453,940.75	3,551,431.74	9,005,372.49	5,538,338.84	3,281,376.74	8,819,715.58	-2.1%
2) Ending Balance, June 30 (E + F1e)			5,538,338.84	3,281,376.74	8,819,715.58	6,198,411.84	3,281,376.74	9,479,788.58	7.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	3,281,376.74	3,281,376.74	0.00	3,281,376.74	3,281,376.74	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.0%
Transfer of Funds to Special Reserve for	0000	9760				2,000,000.00		2,000,000.00	
Special Reserve for Capital Outlay	0000	9760	2,000,000.00		2,000,000.00				
d) Assigned									
Other Assignments		9780	647,465.00	0.00	647,465.00	561,013.00	0.00	561,013.00	-13.4%
Additional Reserve for DEU	0000	9780				561,013.00		561,013.00	
Additional Reserve for DEU	0000	9780	647,465.00		647,465.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	647,465.00	0.00	647,465.00	561,013.00	0.00	561,013.00	-13.4%
Unassigned/Unappropriated Amount		9790	2,243,408.84	0.00	2,243,408.84	3,076,385.84	0.00	3,076,385.84	37.1%

			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,509,302.60	5,654,320.09	12,163,622.69				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	121,502.81	292,006.92	413,509.73				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			6,630,805.41	5,946,327.01	12,577,132.42				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	204,195.91	111,887.43	316,083.34				
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	4,288.18	4,288.18				
6) TOTAL, LIABILITIES			204,195.91	116,175.61	320,371.52				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description Resource Codes Object Codes			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			6,426,609.50	5,830,151.40	12,256,760.90				

			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	657,027.00	0.00	657,027.00	1,041,985.00	0.00	1,041,985.00	58.6%
Education Protection Account State Aid - Current Year		8012	625,966.00	0.00	625,966.00	651,493.00	0.00	651,493.00	4.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	17,445.00	0.00	17,445.00	17,876.00	0.00	17,876.00	2.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	1,710,750.00	0.00	1,710,750.00	1,872,166.00	0.00	1,872,166.00	9.4%
Unsecured Roll Taxes		8042	92,572.00	0.00	92,572.00	92,054.00	0.00	92,054.00	-0.6%
Prior Years' Taxes		8043	610.00	0.00	610.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	21,275.00	0.00	21,275.00	24,901.00	0.00	24,901.00	17.0%
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	220,701.00	0.00	220,701.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			3,125,645.00	0.00	3,125,645.00	3,921,176.00	0.00	3,921,176.00	25.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(715,474.00)	47,602.00	(667,872.00)	(794,571.00)	47,602.00	(746,969.00)	11.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,410,171.00	47,602.00	2,457,773.00	3,126,605.00	47,602.00	3,174,207.00	29.1%
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	147,792.00	147,792.00	0.00	147,792.00	147,792.00	0.0%
Special Education Discretionary Grants		8182	0.00	230,440.00	230,440.00	0.00	230,575.00	230,575.00	0.1%
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%
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	139,640.00	139,640.00	0.00	129,488.00	129,488.00	-7.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		23,518.00	23,518.00		23,622.00	23,622.00	0.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		33,836.00	33,836.00		33,836.00	33,836.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		0.00	0.00		727.00	727.00	New
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	575,226.00	575,226.00	0.00	566,040.00	566,040.00	-1.6%
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		1,063,407.00	1,063,407.00		1,063,407.00	1,063,407.00	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	274,794.00	274,794.00	0.00	307,718.00	307,718.00	12.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	430,970.00	0.00	430,970.00	15,692.00	0.00	15,692.00	-96.4%
Lottery - Unrestricted and Instructional Materials		8560	17,700.00	3,000.00	20,700.00	13,167.00	3,854.00	17,021.00	-17.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		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, 6680, 6690	8590		43,376.00	43,376.00		40,269.00	40,269.00	-7.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,000.00	792,074.00	795,074.00	0.00	696,805.00	696,805.00	-12.4%
TOTAL, OTHER STATE REVENUE			451,670.00	2,176,651.00	2,628,321.00	28,859.00	2,112,053.00	2,140,912.00	-18.5%

			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
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Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	0.00	50,000.00	26,000.00	0.00	26,000.00	-48.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,869,122.00	338,468.00	2,207,590.00	1,596,211.00	192,773.00	1,788,984.00	-19.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	66,982.00	66,982.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	70,000.00	50,901.00	120,901.00	52,551.00	45,500.00	98,051.00	-18.9%
Tuition		8710	163,131.82	2,374,254.00	2,537,385.82	90,246.00	2,177,066.00	2,267,312.00	-10.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,152,253.82	2,830,605.00	4,982,858.82	1,765,008.00	2,415,339.00	4,180,347.00	-16.1%
TOTAL, REVENUES			5,014,094.82	5,630,084.00	10,644,178.82	4,920,472.00	5,141,034.00	10,061,506.00	-5.5%

			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	740,939.00	811,170.00	1,552,109.00	691,024.00	815,081.00	1,506,105.00	-3.0%
Certificated Pupil Support Salaries		1200	34,444.00	102,374.00	136,818.00	44,328.00	126,705.00	171,033.00	25.0%
Certificated Supervisors' and Administrators' Salaries		1300	510,781.00	375,523.00	886,304.00	551,286.00	392,855.00	944,141.00	6.5%
Other Certificated Salaries		1900	0.00	18,990.00	18,990.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,286,164.00	1,308,057.00	2,594,221.00	1,286,638.00	1,334,641.00	2,621,279.00	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	71,742.00	301,189.00	372,931.00	48,030.00	302,642.00	350,672.00	-6.0%
Classified Support Salaries		2200	161,835.00	129,329.00	291,164.00	137,836.00	94,793.00	232,629.00	-20.1%
Classified Supervisors' and Administrators' Salaries		2300	240,520.00	33,184.00	273,704.00	363,298.00	0.00	363,298.00	32.7%
Clerical, Technical and Office Salaries		2400	709,504.00	175,328.00	884,832.00	625,577.00	205,543.00	831,120.00	-6.1%
Other Classified Salaries		2900	12,867.00	49,662.00	62,529.00	0.00	79,096.00	79,096.00	26.5%
TOTAL, CLASSIFIED SALARIES			1,196,468.00	688,692.00	1,885,160.00	1,174,741.00	682,074.00	1,856,815.00	-1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	135,717.00	119,352.00	255,069.00	161,861.00	140,895.00	302,756.00	18.7%
PERS		3201-3202	122,086.00	98,376.00	220,462.00	147,244.00	81,890.00	229,134.00	3.9%
OASDI/Medicare/Alternative		3301-3302	102,760.00	79,410.00	182,170.00	100,861.00	73,525.00	174,386.00	-4.3%
Health and Welfare Benefits		3401-3402	677,304.82	472,505.00	1,149,809.82	636,515.00	470,779.00	1,107,294.00	-3.7%
Unemployment Insurance		3501-3502	1,205.00	1,002.00	2,207.00	1,259.00	1,186.00	2,445.00	10.8%
Workers' Compensation		3601-3602	48,294.00	37,317.15	85,611.15	46,456.00	38,636.00	85,092.00	-0.6%
OPEB, Allocated		3701-3702	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,336.00	17,113.00	20,449.00	5,960.00	0.00	5,960.00	-70.9%
TOTAL, EMPLOYEE BENEFITS			1,120,702.82	825,075.15	1,945,777.97	1,130,156.00	806,911.00	1,937,067.00	-0.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	12,515.00	0.00	12,515.00	11,000.00	0.00	11,000.00	-12.1%
Books and Other Reference Materials		4200	2,430.00	10,000.00	12,430.00	6,250.00	25,894.00	32,144.00	158.6%
Materials and Supplies		4300	108,857.00	112,265.00	221,122.00	91,131.00	84,239.00	175,370.00	-20.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	2,482.00	56,004.00	58,486.00	11,000.00	47,948.00	58,948.00	0.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			126,284.00	178,269.00	304,553.00	119,381.00	158,081.00	277,462.00	-8.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	41,674.00	82,542.00	124,216.00	35,000.00	55,041.00	90,041.00	-27.5%
Dues and Memberships		5300	51,550.00	5,075.00	56,625.00	48,657.00	5,132.00	53,789.00	-5.0%
Insurance		5400 - 5450	13,251.00	0.00	13,251.00	21,500.00	0.00	21,500.00	62.3%
Operations and Housekeeping Services		5500	98,492.00	23,658.00	122,150.00	104,654.00	24,300.00	128,954.00	5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,981.00	13,500.00	66,481.00	48,000.00	8,000.00	56,000.00	-15.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,089,894.91	2,145,178.85	3,235,073.76	382,465.00	1,054,872.00	1,437,337.00	-55.6%
Communications		5900	64,276.00	108,294.00	172,570.00	59,154.00	48,555.00	107,709.00	-37.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,412,118.91	2,378,247.85	3,790,366.76	699,430.00	1,195,900.00	1,895,330.00	-50.0%

			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,000.00	0.00	4,000.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	79,388.00	0.00	79,388.00	21,000.00	0.00	21,000.00	-73.5%
TOTAL, CAPITAL OUTLAY			83,388.00	0.00	83,388.00	21,000.00	0.00	21,000.00	-74.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	186,738.00	186,738.00	0.00	741,266.00	741,266.00	297.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	186,738.00	186,738.00	0.00	741,266.00	741,266.00	297.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(374,523.00)	375,396.00	873.00	(386,840.00)	386,840.00	0.00	-100.0%
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			(374,523.00)	375,396.00	873.00	(386,840.00)	386,840.00	0.00	-100.0%
TOTAL, EXPENDITURES			4,850,602.73	5,940,475.00	10,791,077.73	4,044,506.00	5,305,713.00	9,350,219.00	-13.4%

			2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	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	38,758.00	0.00	38,758.00	51,214.00	0.00	51,214.00	32.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			38,758.00	0.00	38,758.00	51,214.00	0.00	51,214.00	32.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	(40,336.00)	40,336.00	0.00	(164,679.00)	164,679.00	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			(40,336.00)	40,336.00	0.00	(164,679.00)	164,679.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(79,094.00)	40,336.00	(38,758.00)	(215,893.00)	164,679.00	(51,214.00)	32.1%

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		0.00	0.00%	0.00	0.00%	0.00
(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. LCF/Revenue Limit Sources	8010-8099	3,174,207.00	1.11%	3,209,440.00	2.42%	3,287,109.00
2. Federal Revenues	8100-8299	566,040.00	0.00%	566,040.00	0.00%	566,040.00
3. Other State Revenues	8300-8599	2,140,912.00	-0.64%	2,127,202.00	0.02%	2,127,569.00
4. Other Local Revenues	8600-8799	4,180,347.00	0.00%	4,180,347.00	0.00%	4,180,347.00
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)		10,061,506.00	0.21%	10,083,029.00	0.77%	10,161,065.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,621,279.00		2,673,704.00
b. Step & Column Adjustment				52,425.00		53,474.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,621,279.00	2.00%	2,673,704.00	2.00%	2,727,178.00
2. Classified Salaries						
a. Base Salaries				1,856,815.00		1,893,951.00
b. Step & Column Adjustment				37,136.00		37,879.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,856,815.00	2.00%	1,893,951.00	2.00%	1,931,830.00
3. Employee Benefits	3000-3999	1,937,067.00	5.26%	2,038,951.00	5.11%	2,143,076.00
4. Books and Supplies	4000-4999	277,462.00	0.00%	277,462.00	0.00%	277,462.00
5. Services and Other Operating Expenditures	5000-5999	1,895,330.00	0.00%	1,895,330.00	0.00%	1,895,330.00
6. Capital Outlay	6000-6999	21,000.00	0.00%	21,000.00	0.00%	21,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	741,266.00	0.00%	741,266.00	0.00%	741,266.00
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	51,214.00	0.00%	51,214.00	0.00%	51,214.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,401,433.00	2.04%	9,592,878.00	2.04%	9,788,356.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		660,073.00		490,151.00		372,709.00
D. FUND BALANCE						
1. Not Beginning Fund Balance (Form 01, line F1c)		8,819,715.58		9,479,788.58		9,969,939.58
2. Ending Fund Balance (Sum lines C and D1)		9,479,788.58		9,969,939.58		10,342,648.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,281,376.74		3,281,376.74		3,281,376.74
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	2,000,000.00		2,000,000.00		2,000,000.00
d. Assigned	9780	561,013.00		575,573.00		587,301.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	561,013.00		575,573.00		587,301.00
2. Unassigned/Unappropriated	9790	3,076,385.84		3,537,416.84		3,886,669.84
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,479,788.58		9,969,939.58		10,342,648.58

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
F. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	561,013.00		575,573.00		587,301.00
c. Unassigned/Unappropriated	9790	3,076,385.84		3,537,416.84		3,886,669.84
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9797			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,637,398.84		4,112,989.84		4,473,970.84
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		38.69%		42.88%		45.71%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		9,401,433.00		9,592,878.00		9,788,356.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		9,401,433.00		9,592,878.00		9,788,356.00
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)		9,401,433.00		9,592,878.00		9,788,356.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		376,057.32		383,715.12		391,534.24
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		293,000.00		293,000.00		293,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		376,057.32		383,715.12		391,534.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)			0.00%		0.00%	
(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. LCF/Revenue Limit Sources	8010-8099	3,126,605.00	1.11%	3,161,310.00	2.42%	3,237,814.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	28,859.00	-47.51%	15,149.00	2.42%	15,516.00
4. Other Local Revenues	8600-8799	1,765,008.00	0.00%	1,765,008.00	0.00%	1,765,008.00
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	(164,679.00)	51.81%	(250,003.00)	34.66%	(336,653.00)
6. Total (Sum lines A1 thru A5c)		4,755,793.00	-1.35%	4,691,464.00	-0.21%	4,681,685.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,286,638.00		1,312,370.00
b. Step & Column Adjustment				25,732.00		26,247.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,286,638.00	2.00%	1,312,370.00	2.00%	1,338,617.00
2. Classified Salaries						
a. Base Salaries				1,174,741.00		1,198,236.00
b. Step & Column Adjustment				23,495.00		23,965.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,174,741.00	2.00%	1,198,236.00	2.00%	1,222,201.00
3. Employee Benefits	3000-3999	1,130,156.00	4.99%	1,186,522.00	4.84%	1,243,973.00
4. Books and Supplies	4000-4999	119,381.00	0.00%	119,381.00	0.00%	119,381.00
5. Services and Other Operating Expenditures	5000-5999	699,430.00	0.00%	699,430.00	0.00%	699,430.00
6. Capital Outlay	6000-6999	21,000.00	0.00%	21,000.00	0.00%	21,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(386,840.00)	0.00%	(386,840.00)	0.00%	(386,840.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	51,214.00	0.00%	51,214.00	0.00%	51,214.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,095,720.00	2.58%	4,201,313.00	2.56%	4,308,976.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		660,073.00		490,151.00		372,709.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,538,338.84		6,198,411.84		6,688,562.84
2. Ending Fund Balance (Sum lines C and D1)		6,198,411.84		6,688,562.84		7,061,271.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	2,000,000.00		2,000,000.00		2,000,000.00
d. Assigned	9780	561,013.00		575,573.00		587,301.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	561,013.00		575,573.00		587,301.00
2. Unassigned/Unappropriated	9790	3,076,385.84		3,537,416.84		3,886,669.84
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,198,411.84		6,688,562.84		7,061,271.84

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	561,013.00		575,573.00		587,301.00
c. Unassigned/Unappropriated	9790	3,076,385.84		3,537,416.84		3,886,669.84
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,637,398.84		4,112,989.84		4,473,970.84
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	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(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. LCHF/Revenue Limit Sources	8010-8099	47,602.00	1.11%	48,130.00	2.42%	49,295.00
2. Federal Revenues	8100-8299	566,040.00	0.00%	566,040.00	0.00%	566,040.00
3. Other State Revenues	8300-8599	2,112,053.00	0.00%	2,112,053.00	0.00%	2,112,053.00
4. Other Local Revenues	8600-8799	2,415,339.00	0.00%	2,415,339.00	0.00%	2,415,339.00
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	164,679.00	51.81%	250,003.00	34.66%	336,653.00
6. Total (Sum lines A1 thru A5c)		5,305,713.00	1.62%	5,391,565.00	1.63%	5,479,380.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,334,641.00		1,361,334.00
b. Step & Column Adjustment				26,693.00		27,227.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,334,641.00	2.00%	1,361,334.00	2.00%	1,388,561.00
2. Classified Salaries						
a. Base Salaries				682,074.00		695,715.00
b. Step & Column Adjustment				13,641.00		13,914.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	682,074.00	2.00%	695,715.00	2.00%	709,629.00
3. Employee Benefits	3000-3999	806,911.00	5.64%	852,429.00	5.48%	899,103.00
4. Books and Supplies	4000-4999	158,081.00	0.00%	158,081.00	0.00%	158,081.00
5. Services and Other Operating Expenditures	5000-5999	1,195,900.00	0.00%	1,195,900.00	0.00%	1,195,900.00
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	741,266.00	0.00%	741,266.00	0.00%	741,266.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	386,840.00	0.00%	386,840.00	0.00%	386,840.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,305,713.00	1.62%	5,391,565.00	1.63%	5,479,380.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,281,376.74		3,281,376.74		3,281,376.74
2. Ending Fund Balance (Sum lines C and D1)		3,281,376.74		3,281,376.74		3,281,376.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,281,376.74		3,281,376.74		3,281,376.74
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,281,376.74		3,281,376.74		3,281,376.74

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service 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.						