



"We Create Futures"

2017-18

Annual Budget Summary

Presented to:
Board of Education
June 2017

Table of Contents

Board Goals	2
Introduction	3
Message from the Chief Financial Officer	4
District Information	5
Budget Accounts & Policy	6
Chart of Accounts	8
Budget Policy	10
Assumptions	12
Expenditure Assumptions	13
Budget Summary	14
Student Information	15
Staffing Benefits	16
Combined General Fund Budget	18
Revenue Details	20
State Lottery Fund	21
Site Allocations	22
Reserves & Ending Fund Balance	24
Other Restricted Funds	25
Multi Year Projection	26
Other Funds	
-General Fund – Form 01	
-Adult Education Fund – Form 11	
-Child Development Fund – Form 12	
-Cafeteria Special Revenue Fund – Form 13	
-Post-Employment Benefit Fund – Form 20	
-Building Fund – Form 21	
-Capital Facilities Fund – Form 25	
-County School Facilities Fund – Form 35	
-Special Reserve (Facilities) – Form 40	
-Bond Interest & Redemption Fund – Form 51	
-Debt Service Fund – Form 56	
-Self-Insurance Fund – Form 67	
Supplemental Forms	
-Average Daily Attendance - Form A	
-Schedule of Capital Assets – Form Assets	
-Cash Flow Worksheet - Form CASH	
-Budget Certification - Form CB	
-Workers’ Compensation Certification - Form CC	
-Schedule of Long-Term Liabilities - Form DEBT	
-Indirect Cost Rate Worksheet – Form ICR	
-Lottery Report - Form L	
-Multi-Year Projections - Form MYP	
-No Child Left Behind Maintenance of Effort Expenditures – Form NCMOE	
-Summary of Interfund Activities for all Funds 15-16 – Form SIAA	
-Summary of Interfund Activities for all Funds 16-17- Form SIAB	

Board Goals



*We exist to provide students with an education that affords them limitless opportunities
for the future*

WE BELIEVE

- ❖ **Every student can learn**
Every child can engage in rigorous learning and can achieve at high levels.
- ❖ **Learning is constant, time and resources are variable**
Our focus is on learning, not just teaching. We will support students and adults to ensure that learning occurs.
- ❖ **We work in teams**
Together, we can do more and better.
- ❖ **Families have the most influence in a child's life**
The family is profoundly important in a child's emotional, social, and cognitive development.
- ❖ **The teacher is the most influential person in a student's educational life**
The teacher-student relationship is the most important one in our organization.
- ❖ **The principal is the most influential person in the school**
The site principal leads and coordinates the services that support the teacher-student relationship.
- ❖ **Every person in our school community has value**
We respect and value every person who engages in our community.
- ❖ **We are all accountable for every student's future**
Each of us has an important role in the development of children.
- ❖ **The diversity in our community is an asset**
The students who attend our schools and their families are diverse in many ways, and we value the qualities that this diversity brings to our schools and to our community.
- ❖ **Ethics matter**
We must develop the highest ethical standards in our students, and model those standards ourselves. Our values include hard work, excellence, perseverance, trustworthiness, caring, responsibility, respect, fairness, and citizenship.

TO ATTAIN THIS GOAL, OUR ORGANIZATION WILL:

1. **Engage students in a challenging curriculum and provide them the support to be successful**
 - 1.1 Maintain consistently high academic standards in a curriculum that is relevant to each student's chosen path
 - 1.2 Provide equitable opportunities for every student to succeed
 - 1.3 Provide systematic and reliable access to services that support academic development
2. **Support a district-wide collaborative culture for students and adults focused on learning and results**
 - 2.1 Establish a district-wide professional learning community
 - 2.2 Engage the community fully as a partner in the education of students
 - 2.3 Provide systematic and relevant opportunities for parents to participate in the education of their children
 - 2.4 Communicate effectively with parents and the community
3. **Maintain a caring and encouraging learning environment for students and adults**
 - 3.1 Ensure safe, secure, healthy, and positive environments that promote a sense of significance and belonging
 - 3.2 Provide systematic and reliable access to services that support social and emotional development
4. **Recruit, hire, and retain highly qualified, talented, and productive staff**
 - 4.1 Aggressively recruit and hire highly qualified staff members who reflect the demographics of our students and community
 - 4.2 Ensure competitive salary and benefits for all staff
 - 4.3 Provide systematic and relevant certificated, classified, and management support services
5. **Align resources to support District goals, student achievement and school sites**
 - 5.1 Effectively manage resources to strengthen our fiscal foundation, maintain prudent reserves, and meet funding requirements for retiree health insurance and increases to employee retirement systems
 - 5.2 All schools, facilities, and grounds will be clean, safe, secure, and well maintained
 - 5.3 Refine VUSD facility plans to align with the Measure E Implementation and Facility Master Plan
 - 5.4 Plan for and open new schools that support the strategic interests of the district and the community
 - 5.5 Maintain total transparency in all services and projects and be accountable to the community

Introduction

The budget is designed to inform the public how the District drives its financial resources and the manner in which the District plans to allocate those resources during the 2017-18 fiscal year. The document includes the budget development criteria, as well as the assumptions that are applied with respect to revenue and expenditures. Also included are District goals that serve as the blueprint for success for every student and drives the expenditures of the District.

All of the financial resources of the District are contained within various funds, some of which are restricted by State and Federal law, or committed for specific purposes by action of the Board of Trustees. The General Fund (010) is the primary operating fund of the District. The majority of District business is carried out through the General Fund.

The purpose of the Budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Visalia Unified School District. The District's Budget is an expression in dollars of the educational program so as many benefits as possible are directly related to the students in the classroom and to the total educational program. The Budget is a planning document that translates educational policy into sound instructional programs and delivery systems through the prudent allocation of financial resources.

The Budget serves as an outline for the estimated revenue and expenses for the fiscal year and is intended to serve a variety of purposes including:

- ✓ **A statement of District priorities**
- ✓ **A description of the educational plan and resources to support the plan**
- ✓ **A financial plan outlining proposed District actions**
- ✓ **An accountability tool**
- ✓ **A public information document**
- ✓ **A reflection of District goals**

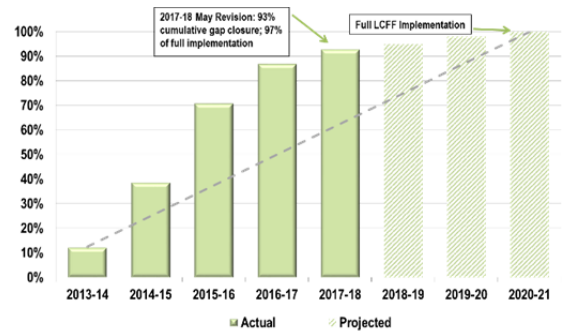


Message from the Chief Financial Officer

The 2017-18 State Budget continues to fund moderate increases to the Local Control Funding Formula (LCFF) for school districts in California. The Governor's plan for the education budget increases revenues under the LCFF by \$1.36 billion bringing total education funding to \$74.5 billion from the low of \$47.3 billion in 2011-12, at the depth of the Great Recession. While this is a much needed increase, it does not cover the ongoing annual cost increases from the retirement systems alone.

In the first four years of the new funding formula, schools have reached nearly 97% of the target towards full LCFF implementation (see **chart to right**). The passage of Proposition 30 in 2012 and the extension of the income tax portion of that measure in 2016 under Proposition 55, have generated much of the increases in revenues to expedite the implementation.

As a refresher, the LCFF created base, supplemental, and concentration grants in place of most previously existing K–12 funding streams, thus eliminating revenue limits and approximately three-quarters of state categorical (restricted) programs. This streamlined funding results in more flexibility for school leaders, with the assistance of parents and other local stakeholders, to determine the local academic priorities and how the state funding will be used to improve student achievement so that they graduate from high school and are college and career ready.



As part of this funding model, VUSD is required to develop, adopt, and annually update a three-year Local Control and Accountability Plan or LCAP. The LCAP is required to identify annual goals, specific actions, and measure progress for student subgroups across multiple performance indicators, including student academic achievement, school climate, student access to a broad curriculum, and parent engagement. The recent release of the Dashboard will provide these measurements for success under the new funding formula.

Once LCFF reaches full funding, increases are based on the State's Cost of Living Adjustment (COLA). In 2017-18, the COLA is 1.56%. Programs outside of the LCFF (Adult School, State Preschool and Child Nutrition) will also receive the COLA.

Highlights of the VUSD 2017-18 Budget include:

- Implementation of the Local Control and Accountability Plan using supplemental and concentration (targeted) funds to improve services across the District by expanding student opportunities for learning, after-school enrichment and behavior support and intervention.
- Continued planning of Measure E modernization projects and opening of Riverway Elementary School as well as funding for modernization and routine maintenance projects throughout the District.
- Maintenance of the District Reserve for Economic Uncertainty of 13.5%

This budget demonstrates that Visalia Unified continues to place a priority on giving our students the best learning environment, the most qualified teaching and classified staff, safe schools, and limitless opportunities for future success.

Much appreciation goes out to the hard working and dedicated Budget and Finance folks who work diligently to prepare the Budget and keep up to date on the latest developments of this complex budget process. Appreciation is also extended to our Superintendent, Dr. Todd Oto, and our Board of Trustees who provide guidance and direction in setting the financial priorities of this budget, putting our students first.

Nathan Hernandez
Chief Financial Officer

District Information

Established in 1885, Visalia Unified School District is the oldest school district in Tulare County. Our services span 214 square miles with a population base of over 135,000. We govern 26 elementary schools, five middle schools, four comprehensive high schools, a continuation high school, a charter alternative academy, a charter independent study school, a K-8 charter home school, a charter technical early college high school, with an elementary charter opening August 2017, and an adult school. Over 32,000 students Pre-K to adult are served through the Visalia Unified School District. Our outstanding workforce is comprised of over 2,600 certificated and classified staff. Our District motto is “WE CREATE FUTURES”.

Board of Education

Board President Lucia D. Vazquez	Board Member John L. Crabtree	Board Member Juan Guerrero	Board Member Charles Ulmschneider
Board Clerk William A. Fulmer	Board Member Patricia M. Griswold	Board Member Jim L. Qualls	

Superintendents & Administrators

Superintendent Todd Oto, Ed. D.	Area Superintendent Elementary Judy Burgess, Ed. D.
Assistant Superintendent, Admin Services Robert Gröeber	Area Superintendent, Elementary Jaqueline Gaebe
Assistant Superintendent, HRD Tamara Ravalin, Ed. D.	Area Superintendent, High School & Charters Angela Sanchez
Assistant Superintendent, Instruction Melanie Stringer, Ed. D.	Chief Financial Officer Nathan Hernandez

CALPADS 16-17

K-12	28,557
Adult (apx.)	3,156
Total	31,713

Total Students – Average Daily Attendance (ADA)

K-12 and district Charters Average Daily Attendance (ADA) projected for 2017-18 - **27,239.25**

Budget Accounts & Policy

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual (CSAM). The accounting policies of the District conform to accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board (GASB) and by the American Institute of Certified Public Accountants.

Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The table below describes the various fund groups and their purpose.

District Funds

General Fund 010

The General Fund is the chief operating fund of the district and is made up of both Unrestricted and Restricted funds. All transactions except those required or permitted by law to be reported in another fund are accounted for in this fund. Unrestricted General Fund consists of revenues to run the basic educational program, offset by the cost of the basic program. Restricted General Fund consists of revenue received for specific and limited purposes, offset by the cost of those specific programs. In some cases revenue not spent on a restricted program must be returned to the funding source. In other cases, unspent restricted funds are carried forward to the following year to be spent for the same specific purpose. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities.

Special Revenue Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities.

Adult Education Fund 110

The Adult Education Fund is used to account separately for federal, state, and local revenues for the adult education program. State revenues for adult education programs fell under the flexibility provisions enacted with the 2008-09 state budget, the revenue related to these programs is received in the district's general fund.

Child Development Fund 121

The Child Development Fund is used to account separately for many of the federal, state, and local revenues to operate child development programs. Visalia Unified School District reports revenues and expenditures related to the State Preschool program and a reserve account in Fund 121.

Cafeteria Fund 130

The Cafeteria Fund 130 is used to account for federal, state, and local revenues to operate the nutrition services program which provides meals and snacks to district students. Visalia Unified School District participates in the National School Lunch Program (NSLP) and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees are collected for meals from students whose families do not qualify for free or reduced meals.

Special Reserve for Other Postemployment Benefits Fund 200

The Special Reserve for Other Postemployment Benefits Fund 200 is used to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for its postemployment benefit plan.

Capital Project Funds

Capital Project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

Building Fund 210

Building Fund 210 is used to account separately for proceeds from the sale of Visalia Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. In November 2012, voters approved Measure E to fund facility improvements at all of our school sites over 10 years old and to build a new middle school. With the approval of Measure E, \$60.1 million was approved.

Capital Facilities Fund 250

Capital Facilities Fund 250 is used to account separately for monies received from developers. Fees are received from individual homeowners building or remodeling single family dwellings and from large scale developers, often in the form of Community Facilities District bonds (CFDs) and interest.

State School Facilities Fund 350

State School Facilities Fund 350 is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects, and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project.

Special Reserve for Capital Outlay Fund 400

Special Reserve for Capital Outlay Fund 400 is used primarily to account for the accumulation of resources for capital outlay purposes. A principal revenue in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings.

Debt Service Funds

Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The district maintains two debt service funds.

Bond Interest and Redemption Fund 511

The Bond Interest and Redemption Fund 511 is used to account for the collection of tax receipts, premium payments, and accrued interest from the sale of bonds. This fund was established after the passage of Measure G in 1998. In 2010, these bonds were refinanced at a lower interest rate resulting in interest savings.

Bond Interest and Redemption Fund 514

This fund was established after the passage of Measure E in 2012. All transactions within fund 511 and 514 are managed solely by the Tulare County Office of Education and the Assessor's Office. Revenues in these funds are comprised of ad valorem taxes paid by property owners within the VUSD boundaries.

Certificates of Participation Fund 561

Fund 561 was established to account for the Certificates of Participation originally issued in 1996 and refinanced in 2005. Revenues for this fund come from Redevelopment revenues as well as transfers from the General Fund.

Proprietary Funds

The district maintains one proprietary fund to account for transactions in its self-insurance accounts.

Self-Insurance Fund 670

The Self Insurance Fund 670 is used to separate monies received for self-insurance activities from the districts other operating funds. Revenues come from employee payroll deductions and district contributions toward employee health insurance and worker's compensation costs.

The Chart of Accounts

The Visalia Unified School District's chart of accounts is designed in accordance with the Standardized Account Code Structure as defined by the California School Accounting Manual (available from the California Department of Education). The district's components of the SACS account string are:

Fund	Resource	Project Year	Goal	Function	Object	Site	Type	Manager
XXX	XXXXX	X	XXXXX	XXXXX	XXXXX	XXX	XXXX	XXX

Fund – The fund field is used to account for financial activities in the appropriate fund. District funds are:

General Fund

Fund 010 – General Fund

Special Revenue Funds

Fund 110 – Adult Education

Fund 130 – Cafeteria Fund

Fund 121 – State Preschool

Fund 200 – Other Postemployment Benefits

Capital Project Funds

Fund 210 – Building Fund

Fund 350 – County School Facilities

Fund 250 – Capital Facilities – Developer Fees

Fund 400 – Special Reserve for Capital Outlay

Debt Service Funds

Fund 511-516 – Bond Interest

Proprietary Funds

Fund 670 – Self Insurance Fund

Resource – The resource field allows the district to account separately for activities funded with revenues that have restrictions on how funds are spent and for activities funded with revenues that have financial reporting or special accounting requirements. Unrestricted revenues are not subject to specific constraints and may be used for any purposes not prohibited by law. Restricted revenues are those funds received from external sources that are legally restricted or are restricted by the donor for specific purposes.

Resource Group

- Unrestricted Resources
- Restricted Resources
- Federal Resources Restricted
- State Resources Restricted
- Local Resources Restricted

Resource Range

00000-19999
20000-99999
30000-59999
60000-79999
80000-99999

Project Year – The project year field is used to identify the fiscal year in which the funding for a project or activity terminates for those projects and activities that cross multiple years.

Goal – The goal field applies primarily to expenditure accounts and is used to identify the specific objective or objectives of the expenditure. Undistributed expenditures are expenditures other than those for instruction. Undistributed expenditures are distributed to benefiting goals using a standardized allocation formula.

Goal Group	Goal Range
• Undistributed	00000
• Instructional	00001-69999
o General Education, Pre-K	00001-09999
o General Education, K-12	10000-39999
o General Education, Adult	40000-47490
o Supplemental Education, K-12	47500-49999
o Special Education	50000-59999
o ROC/P	60000-69999
• Other Goals	70000-99999
o Non-Agency	71000-71999
o Community Services	81000-81999
o Child Care & Development Services	85000-85999
o County Services to Districts	86000-86999
o Other Locally Defined Goals	90000-99999

Function – The function code identifies the general operational area of an LEA and groups together related activities. The function describes the activity or services performed to accomplish a set of objectives or goal. Examples of functions are transporting, teaching, feeding students, and improving health services. All expenditures must be coded to a function.

Function Group	Function Range
• Revenue	00000
• Instruction	10000-19999
• Instruction Related Services	20000-29999
• Pupil Services	30000-39999
• Ancillary Services	40000-49999
• Community Services	50000-59999
• Enterprise	60000-69999
• General Administration	70000-79999
• Plant Services	80000-89999
• Other Outgo	90000-99999

Object – The object field classifies expenditures according to the types of items purchased or services received. The object field identifies revenues by their source and type, and balance sheet accounts as assets, liabilities, or fund balances.

Object Group	Object Code Range
• Expenditures	10000-74999
• Other Financing Uses	76000-76999
• Revenues	80000-87999
• Other Financing Sources	89000-89999
• Balance Sheet	90000-99999

The above descriptions and SACS information were obtained from the California School Accounting Manual (CSAM), 2016 edition, published by the California Department of Education.

Budget Policy

Initial Budget Adoption

On or before July 1 of each year, the Governing Board shall adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SIP). (Education Code 42126, 42127).

Before adopting the district budget for the subsequent fiscal year, the Board shall hold a public hearing. An agenda for this hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed body shall be available for public inspection at least three working days before this hearing. This hearing shall be held at the same meeting as the public hearing to solicit public input on the local control and accountability plan (LCAP) or the annual update to the LCAP. (Education Code 42103, 42127, 52062)

(cf. 0460 – Local Control and Accountability Plan)

(cf. 9320 – Meetings and Notices)

(cf. 9322 – Agenda/Meeting Materials)

The Superintendent or designee shall notify the County Superintendent of Schools of the location, dates, and times at which the proposed budget may be inspected, as well as the location, date, and time of the public hearing, in sufficient time for the County Superintendent to publish such information in a newspaper of general circulation at least 10 days but not more than 45 days before the hearing as required by Education Code 42103.

During the hearing, any district resident may speak to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code 42103)

(cf. 9323 – Meeting Conduct)

After the public hearing, at a public meeting held on a different date, the Board shall adopt the district budget following adoption of the LCAP at the same meeting. The budget shall not be adopted if an approved LCAP or annual update to the LCAP is not in effect for the budget year. (Education Code 52062)

The Superintendent or designee shall file the adopted budget with the County Superintendent no later than five days after adoption or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

(cf. 1340 – Access to District Records)

Revised Budget

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which are constantly necessary. (Education Code 42127)

If the County Superintendent disapproves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before September 15. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

Before revising the budget, the Board shall hold a second public hearing regarding the proposed revisions in accordance with Education Code 42103. In addition, if the initial budget was disapproved by the County Superintendent, the public hearing shall include a review by the Board and the County Superintendent of the disapproval and the County Superintendent's recommendations. (Education Code 4217)

The revised budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

Budget Development

Beginning in January of each fiscal year, the budget development process begins with the Governor of California publishing his/her proposed State budget. Financial information applicable to school districts that is contained in the January budget is applied to the Local Control Funding Formula and various state categorical programs. District staff prepares initial budget assumptions and current fiscal year activity is estimated. As part of legislation that authorized the Local Control Funding Formula (LCFF), districts are now also required to reach out to the community and parent groups for input on their Local Control Accountability Plan (LCAP). This process begins in the spring of each year.

In February, Cabinet and Business Services staff coordinate to develop preliminary enrollment projections. Cabinet reviews the staffing formulas in conjunction with staffing requests in relation to the enrollment projections.

The month of March consists of meetings with the district's leadership team and the Governing Board with the intent to develop budget goals and recognize resource needs throughout the district for the next fiscal year. Preliminary staffing allocations are developed and evaluated based on the projected enrollment and resource needs.

During April and May, the district focuses its efforts on identifying resources to meet anticipated needs and again, meetings are held with the district leadership team and the Governing Board where all members are encouraged to participate and provide input in developing the district's budget priorities. Revenue and expenditure estimates are analyzed to identify potential unfunded priorities and surplus revenues. Input from the community, bargaining units, parents, and other stakeholders is used to identify and prioritize goals to include in the district's LCAP. The identified goals are entered into the state's LCAP template and the LCAP is released for a final 30 day public comment period.

In mid-May, the Governor publishes the May Revision of the January proposed budget. The Governor's revised budget provides additional insight for the direction in which education funding is headed. With the additional information, cabinet reviews the applicable changes to the base budget and creates a proposed budget for consideration by the Board.

Both the budget and LCAP are presented in a public hearing at a board meeting prior to the meeting at which both documents are submitted for final approval. By June 30th of each year, the annual budget and LCAP are presented to the board for final consideration and adoption.

Assumptions

There are many variables which impact a school district's budget, including student enrollment, student attendance, school facilities, State and Federal funding, and program expenditures. Because of this, the district makes assumptions based on the best information available at the time that the budget is adopted, and develops the budget accordingly. The adopted budget, therefore, should be considered a "financial snapshot" of the District as it stands on the date that the budget is adopted. As circumstances change, revisions are made to the budget to reflect the changes. The Board approves these budget revisions as they are made. The assumptions on which the 2017-18 Budget is based are as follows:

LCFF

-State LCFF/Local Control Funding Formula- State Aid, LCAP Supplemental and Concentration funds, EPA, Education Projection Act and Property Taxes total \$257,938,205.

Federal Revenue

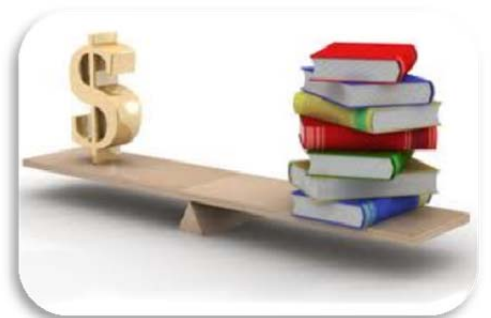
- Special Education Federal Revenue \$4,006,005
- No Child Left Behind \$11,236,006
- One-time revenue not budgeted until received.

Other State Revenue

- A zero COLA increase and/or reduction on all State programs.
- Mandated Cost Block Grant \$986,235
- Lottery revenue is projected to be \$189.00 per ADA, of which \$45.00 is restricted to instructional materials, and \$144.00 is unrestricted = \$5,088,394
- After School Education & Safety (ASES) \$1,949,158
- California Clean Energy Jobs Act \$1,000,000
- One-time revenue not budgeted until received

Other Local Revenue

- Community Redevelopment Funds \$998,595
- Special Education SELPA \$6,063,083
- Rent and Leases \$620,000
- Interest \$900,000
- Other Local Revenue \$804,844
- One-time revenue from donations not budgeted until received.



Expenditure Assumptions

Certificated Salaries

- Implementation of Board adopted Fiscal Policies
- Full implementation of certificated VUTA salary and stipend schedules for 2017-2018
- Step & Column/Class increases are budgeted at \$2,217,851

Classified Salaries

- Implementation of Board adopted Fiscal Policies.
- Implementation of classified CSEA salary schedule for FY 2017-2018
- Step increases are budgeted at \$1,168,206

Employee Benefits

- Continued implementation of current fringe benefits and Health & Welfare program at full cost as follows:
- SISC Certificated budgeted at \$13,853 at adoption
- SISC Classified budgeted at \$14,126 at adoption
- SISC Management budgeted at \$13,731 at adoption
- Employer Benefits are budgeted as follows:

	Certificated	Classified
Retirement	14.430%	15.531%
Payroll taxes	6.863%	13.063%

Books & Supplies

- Unrestricted supplies are budgeted from LCFF/LCAP Funds
- Implementation of Board adopted Fiscal Policy site allocations
- Site allocations are based on October 2016 CALPADS

Services & Other Operating Expenses

- Routine Restricted Maintenance Account is funded at 3% of total General Fund expenditures

Capital Outlay

- Contributions to restricted programs to cover projected encroachment will be \$29,852,104

Budget Summary

Assumptions

General Fund Summary (in millions)

Restricted & Unrestricted

Revenues

LCFF Sources	\$ 257.94
Federal	17.10
Other State	17.87
Other Local	10.52

Total Revenues	\$ 303.43
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Expenditures

Certificated Salaries	\$ 127.38
Classified Salaries	42.71
Benefits	77.76
Books & Supplies	17.33
Services & Capital Outlay	31.39
Other Outgo, Transfers & Contributions	5.16

Total Expenditures	\$ 301.73
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Net Increase in Fund Balance	\$ 1.70
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Local Control Accountability Plan (LCAP)

Revenues

LCAP Sources	\$ 37,622,242
Total Revenues	\$ 37,622,242

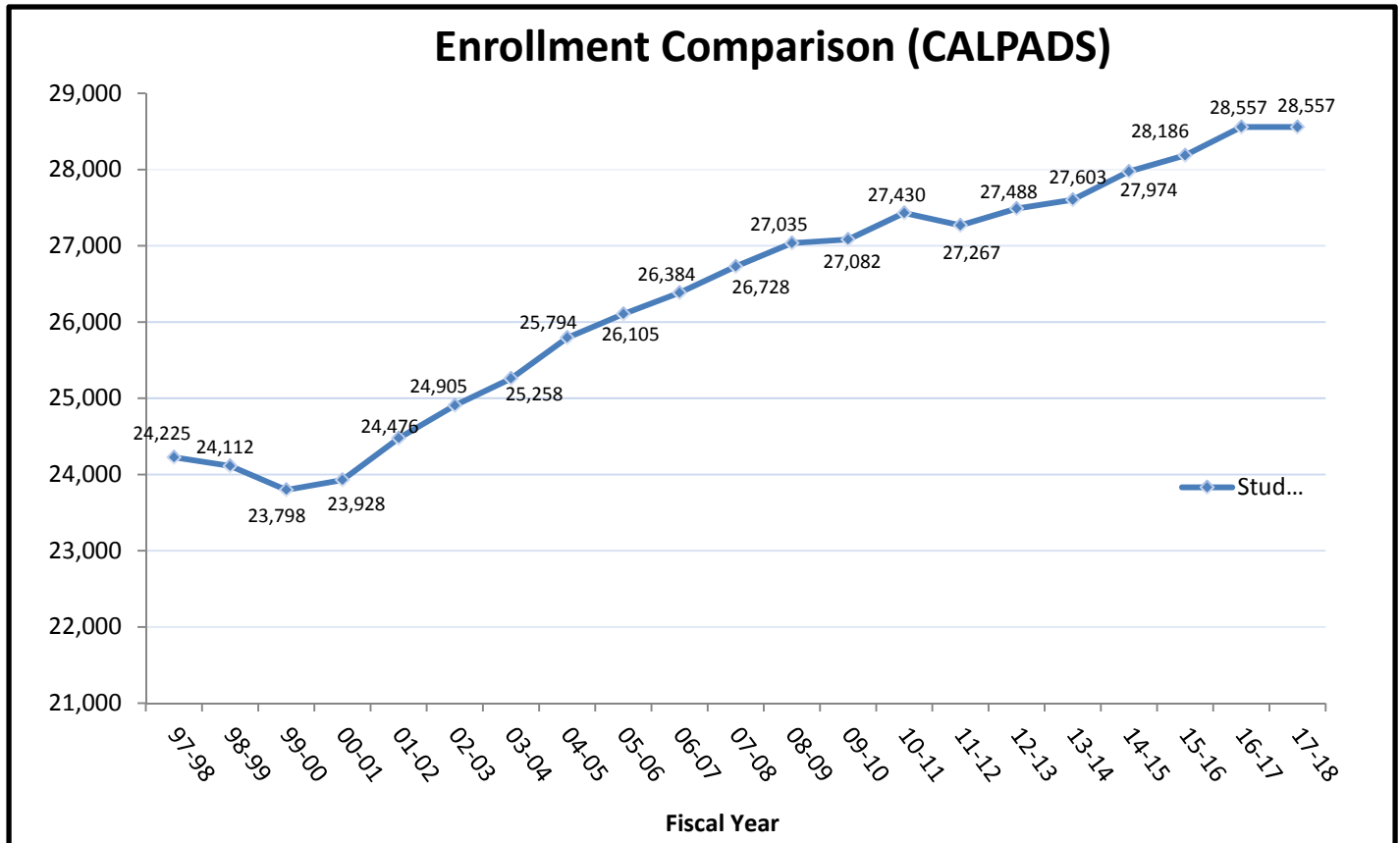
Expenditures

Certificated Salaries	\$ 11,735,821
Classified Salaries	6,786,651
Benefits	6,740,714
Books & Supplies	6,205,974
Services & Capital Outlay	5,636,082
Other Outgo, Transfers & Contributions	517,000

Total Expenditures	\$ 37,622,242
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Student Information

The actual number of students enrolled within Visalia Unified School District is referred to as “enrollment”. Budgeting for school site staffing is based on enrollment projections for 2017-18. The following chart illustrates VUSD’s enrollment history for 1997-2018.



Average Daily Attendance

Regular K-12 Average Daily Attendance (ADA) from 2016-17 P2 with zero projected growth for 2017-18:

K-12	26,328.21
District Charters	911.04
	<hr/>
	27,239.25

Staffing Benefits

Benefit Formulas

Statutory Benefits

In compliance with federal and state laws, Visalia Unified School District provides the following statutory benefits.

Social Security / OASDI / FICA / Alternate Retirement

Most employees who are not eligible for STRS participate in the federal Social Security program through mandatory payroll deductions. Social Security, also known as OASDI (old-age, survivor, disability insurance) or FICA (federal insurance contributions act) provides retirement benefits for individuals who have worked the number of years required for eligibility. Other benefits may include disability income, survivor, dependent, and medical benefits. The amount contributed, which is matched by the district is based on a rate determined and established by the Social Security Administration and is currently 6.2% for both the employee and employer. The district also provides an alternate retirement plan (PARS) to substitute and part-time employees who work less than four hours per day in all combined positions. This plan invests employee and employer contributions in a private retirement plan which the employee has access to upon retirement. The rate is currently set at 3.75% for both the employee and employer.

Medicare / FICA

Medicare is a federal program which pays certain healthcare expenses for individuals 65 years of age and older. Payment is required through the federal insurance contributions act (FICA). Enrolled individuals must pay deductibles and co-payments, but much of their medical costs are covered by the program. Medicare is less expensive than some other health care programs and it is an important source of post-retirement healthcare. Employees contribute a percentage of their salary each pay period to the program with their employer contributing an equal matching amount. Rates are established by the Medicare program and currently are 1.45% for both employer and employee contributions.

Unemployment Insurance

Most employees of the district are covered by the State Unemployment Security laws. Under provisions of these laws, employees of the district who become totally or partially unemployed, and who meet the eligibility requirements set forth may be eligible to receive unemployment compensation.

Unemployment contributions are an employer paid expense. The 2017-18 unemployment rate for all districts in the county remains unchanged from 2015-16 and is set at 0.05%.

Workers Compensation

The district also sets aside a percentage of the amount it pays each employee for workers compensation insurance. The employer contribution rate for worker's compensation in 2017-18 is projected to be 3.81234%.

Other Benefits

In addition to the statutory benefits described above, Visalia Unified School District also contributes to retirement plans and health and welfare benefits.

Retirement Plans

Certificated employees in regular positions are eligible to participate in the State Teachers Retirement System (STRS). Historically, the district has contributed an amount equivalent to 8.25% of an employee's salary to the plan. However, with the STRS plan facing large unfunded liabilities, increases to employer contributions were enacted in 2014-15. Employer STRS rates increase by 1.85% annually until 2020-21 when rates will reach 19.10% of certificated salary costs. The STRS rate for 2017-18 is 14.43% and is included in 2017-18 budget.

Classified employees who meet certain criteria are eligible to participate in the California Public Employees Retirement System (CalPERS). School districts are required to pay the employer share of PERS costs. For 2017-18, the employer PERS rate has been set at 15.531%. Like STRS, PERS employer costs are also expected to increase dramatically over the next several years in order to pay down the plan's growing unfunded liability. PERS rates are expected to reach 20.40% of salaries by 2020-21.

Health & Welfare Benefits

The total cost of health and welfare insurance coverage varies based on the plan which is based on bargaining unit.

District's Insurance Committee

- Composed of individuals representing each of the employee groups: VUTA, CSEA, and Management.
- Makes recommendations regarding our health benefits in order to maintain a viable health benefit plan for our employees/retirees.
- Reviews claim utilization & costs, health trends and impact on VUSD benefits.
- Reviews renewal quotes during April of each year.
- Makes recommendations to respective bargaining groups regarding possible health benefit changes.

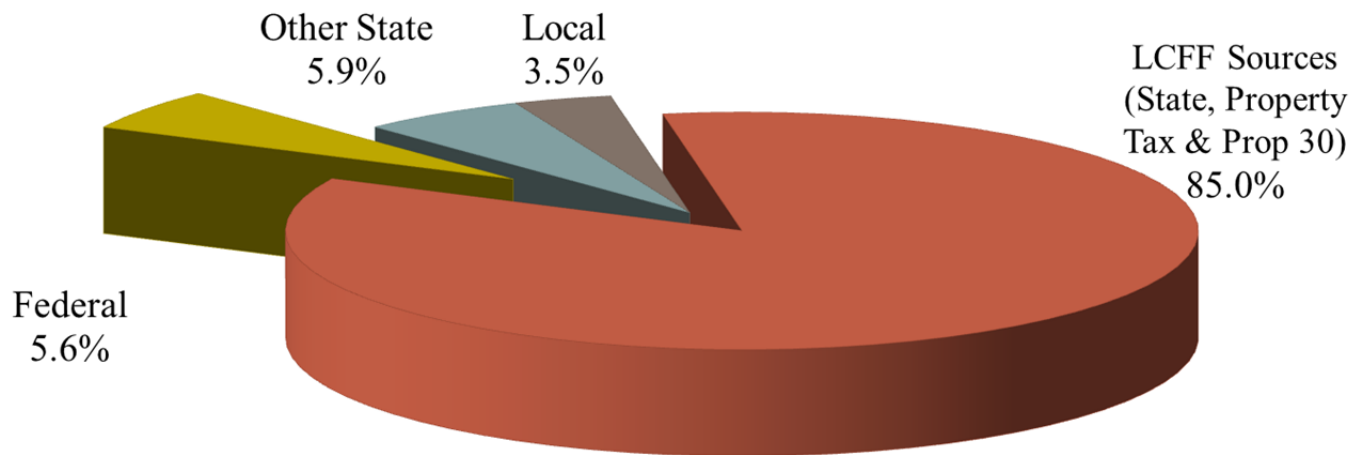
Other Postemployment Benefits (OPEB)

Employees who retire from Visalia Unified and who have reached a specified age and completed a designated number of years of service will be eligible to receive an annual contribution from the district towards health and welfare costs. The benefits are paid for a maximum of 10 years or until the retired employee reaches age 65, whichever comes first. The current contribution for retiree health insurance is \$13,371. A percentage of all active employees' salaries are paid by the district to fund this cost on a pay-as-you go basis. The rates charged for OPEB costs for 2017-18 to cover current year retiree benefits costs are projected to be 1.55% of salaries and a flat rate of \$720.00 per FTE to fund active retiree benefits.

An actuarial study, dated 10-4-14 has estimated the district's total liability for this plan at \$76,479,010. The district funds a portion of this liability annually in addition to the pay-as-you-go costs. The actuarial determined annual required contribution or ARC is \$9,028,827. To-date, the district has set aside \$14,031,071 in Fund 200, a special reserve fund and plans to add another \$1,961,555 to the fund in 2017-18.

Combined General Fund Budget

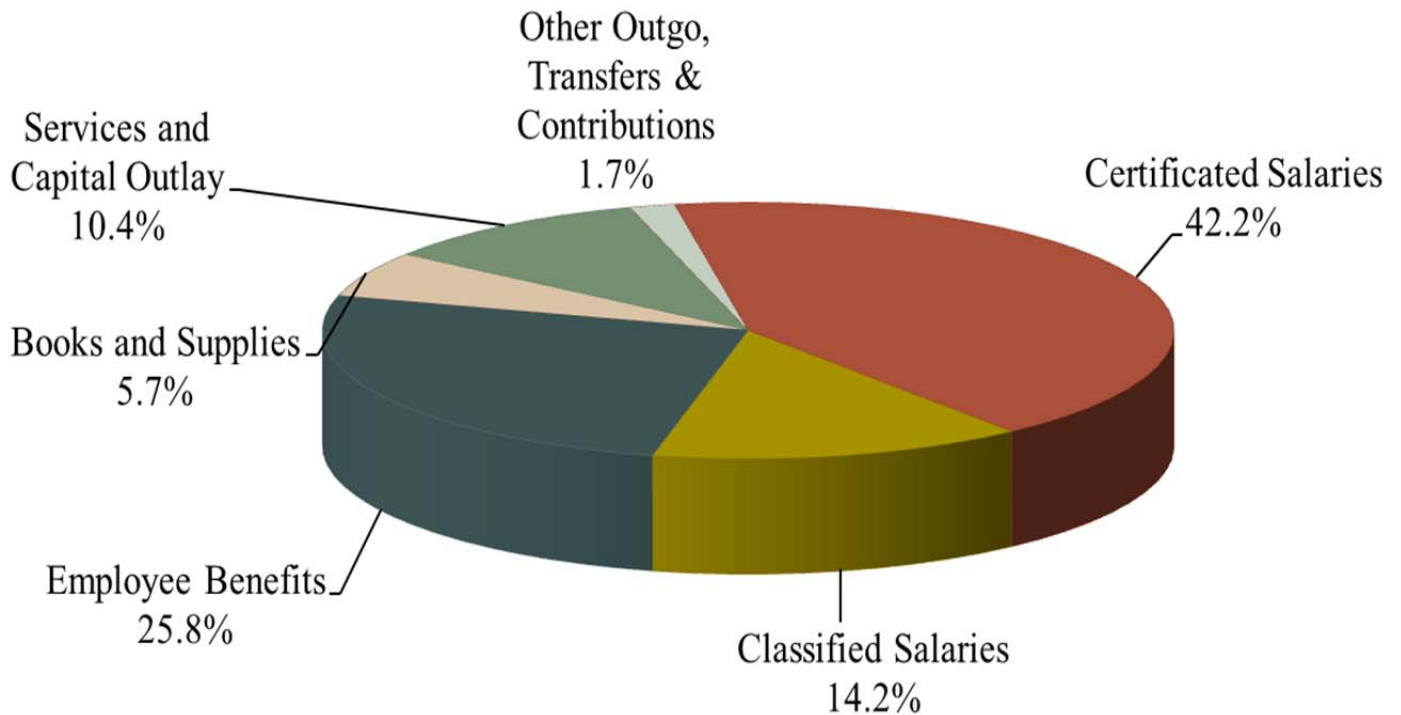
REVENUE - General Fund Restricted and Unrestricted



FY 17-18 (in millions)

LCFF Sources	\$ 257.94
Federal	17.10
Other State	17.87
Local	10.52
Total	\$ 303.43

EXPENDITURES - General Fund Restricted and Unrestricted



FY 17-18 (in millions)

Certificated Salaries	\$ 127.38
Classified Salaries	42.71
Employee Benefits	77.76
Books and Supplies	17.33
Services and Capital Outlay	31.39
Other Outgo, Transfers & Contributions	5.16

Total \$ 301.73

Revenue Details

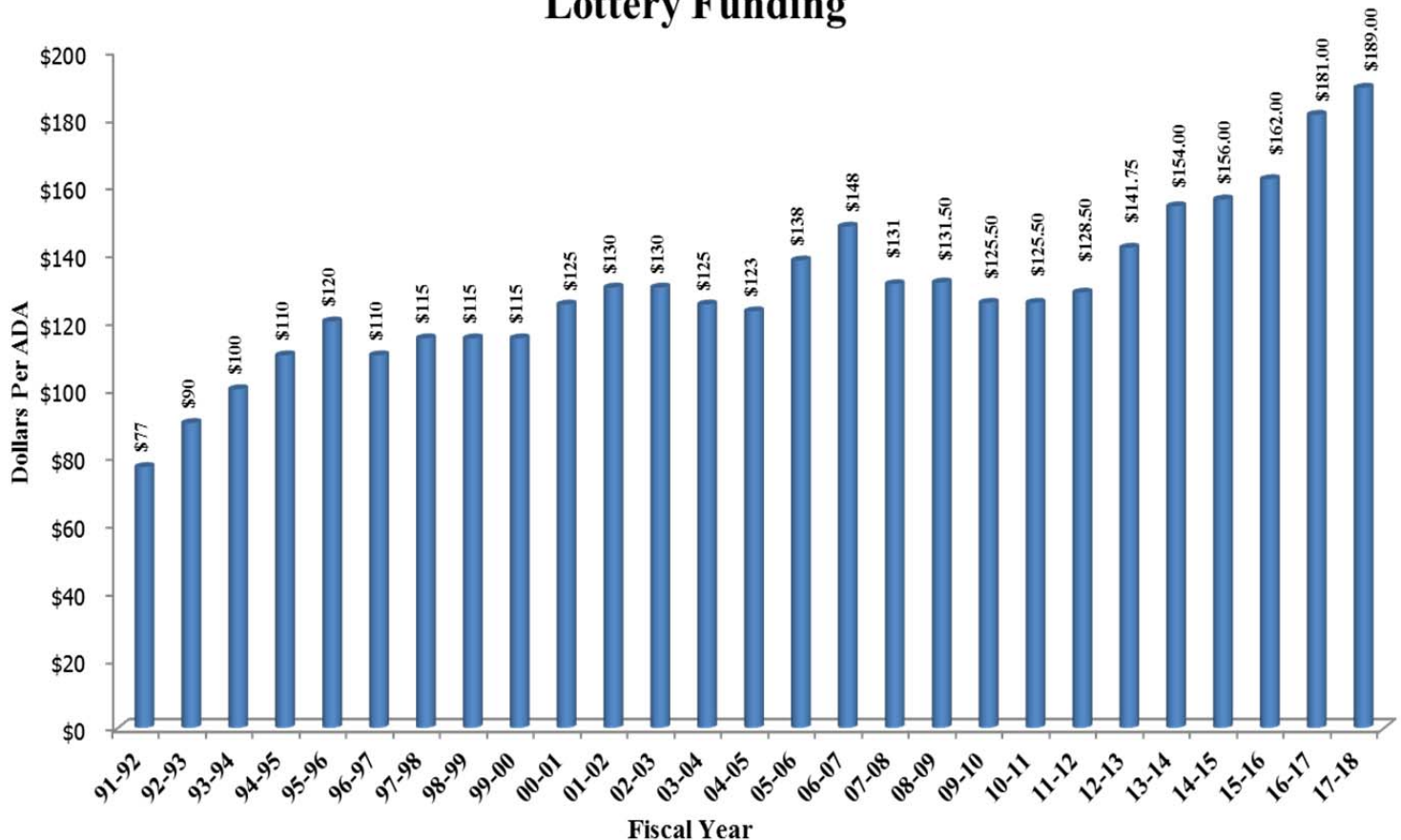
	2016-17 Adopted Budget	2016-17 Estimated Actuals	2017-18 Proposed Budget
LCFF SOURCES			
State Aid	179,917,890	179,012,445	189,317,164
Education Protection Account Aid - EPA	36,343,795	36,306,467	34,399,282
Property Taxes	32,927,136	35,404,545	35,404,545
Education Revenue Augmentation Fund (ERAF)	-	-	-
Trfs to Charter Schools in Lieu of Property Taxes	(1,055,868)	(1,154,997)	(1,182,786)
Unrestricted LCFF Transfers	-	-	-
TOTAL LCFF SOURCES	248,132,953	249,568,460	257,938,205
FEDERAL REVENUES			
Special Education Entitlement	4,025,711	4,022,849	4,006,005
Federal Interagency Contract	1,051,543	1,051,543	1,132,526
NCLB/IASA	12,173,494	16,284,071	11,236,006
Voc & Technology Education Act	261,738	285,603	251,512
Other Federal Revenue	694,584	916,772	472,554
TOTAL FEDERAL REVENUES	18,207,070	22,560,838	17,098,603
OTHER STATE REVENUES			
Mandated Costs Reimbursements	7,365,582	6,772,000	986,235
State Lottery Revenue	5,032,705	5,032,705	5,088,394
After School Education and Safety (ASES)	1,997,358	1,997,358	1,949,158
Ca. Clean Energy Jobs Act	1,000,000	1,612,191	1,000,000
Career Tech Ed Incentive Grant Program	-	2,080,428	1,635,491
All Other State Revenue	5,626,348	9,103,420	7,211,530
TOTAL OTHER STATE REVENUE	21,021,993	26,598,102	17,870,808
OTHER LOCAL REVENUES			
Community Redevelopment Funds	949,990	949,990	998,595
Sale of Equipment and Supplies	500	8,000	5,000
Leases and Rentals	330,000	680,000	620,000
Interest	725,000	925,000	900,000
Local Interagency Services	1,560,168	1,759,765	1,084,033
Mitigation / Developer Fees	35,000	40,000	40,000
All Other Fees and Contracts	-	100	-
All Other Local Revenue	730,858	1,988,820	804,844
All Other Transfers In	-	-	-
Special Education SELPA Transfers from COE	6,950,114	6,808,262	6,063,083
TOTAL OTHER LOCAL REVENUES	11,281,630	13,159,937	10,515,555
TOTAL REVENUE	298,643,646	311,887,337	303,423,171

State Lottery Fund

School Districts in California first received proceeds from the State Lottery in 1986. Over the years, lottery income has proven to be a steady but unpredictable source of income fluctuating tremendously, from a high point of \$179 per ADA in 1988-89 to a low of \$77 per ADA in 1991-92.

Lottery revenues are based on the district's annual Average Daily Attendance (ADA). Lottery revenue of \$189 per ADA for 2017-18 is based on \$144 per ADA, Unrestricted and \$45 per ADA, Restricted.

Lottery Funding



Site Allocations

LCFF Base funding is used at the site's discretion for instructional and non-instructional supplies. Site allocations are based on 2016-17 CALPADS and 2017-18 estimated enrollment.

2017-18 Site LCFF Base Allocations

Site #	Site Name	2017-18 Est. Enrollment	Total Per Pupil Rate	Total Site Allocation
ELEMENTARY				
341	Annie R. Mitchell	747	\$ 103.2059	\$ 77,095
311	Conyer	458	\$ 103.2059	\$ 47,268
350	Cottonwood	730	\$ 103.2059	\$ 75,340
320	Crestwood	640	\$ 103.2059	\$ 66,052
312	Crowley	628	\$ 103.2059	\$ 64,813
314	Elbow Creek	518	\$ 103.2059	\$ 53,461
315	Fairview	0	\$ -	\$ -
342	Four Creeks	704	\$ 103.2059	\$ 72,657
325	Golden Oak	611	\$ 103.2059	\$ 63,059
316	Goshen	753	\$ 103.2059	\$ 77,714
317	Highland	534	\$ 103.2059	\$ 55,112
318	Houston	533	\$ 103.2059	\$ 55,009
360	Hurley	683	\$ 103.2059	\$ 70,490
319	Ivanhoe	576	\$ 103.2059	\$ 59,447
331	Linwood	613	\$ 103.2059	\$ 63,265
363	Manuel F. Hernandez	779	\$ 103.2059	\$ 80,397
321	Mineral King	646	\$ 103.2059	\$ 66,671
322	Mountain View	561	\$ 103.2059	\$ 57,899
343	Oak Grove	848	\$ 103.2059	\$ 87,519
353	Pinkham	554	\$ 103.2059	\$ 57,176
323	Riverbend - Autism @ V.B.	55	\$ 54.3400	\$ 2,989
323	Riverbend - Elementary	18	\$ 54.3400	\$ 978
373	River Way	599	\$ 103.2059	\$ 61,820
324	Royal Oaks	490	\$ 103.2059	\$ 50,571
354	Shannon Ranch	704	\$ 103.2059	\$ 72,657
328	Veva Blunt	646	\$ 103.2059	\$ 66,671
329	Washington	291	\$ 103.2059	\$ 30,033
330	Willow Glen	520	\$ 103.2059	\$ 53,667
TOTAL		15,439		\$ 1,589,829
MIDDLE				
319	Ivanhoe 7-8	54	\$ 103.2059	\$ 5,573
322	Mt View 7-8	53	\$ 103.2059	\$ 5,470
323	Riverbend - Middle	18	\$ 59.8200	\$ 1,077
328	Veva Blunt 7	0	\$ 103.2059	\$ -
330	Willow Glen 7-8	68	\$ 103.2059	\$ 7,018
343	Oak Grove 7-8	118	\$ 103.2059	\$ 12,178
505	Divisadero	859	\$ 103.2059	\$ 88,654
506	Green Acres	794	\$ 103.2059	\$ 81,945
526	Valley Oak	960	\$ 103.2059	\$ 99,078
551	Ridgeview	686	\$ 103.2059	\$ 70,799
564	La Joya	847	\$ 103.2059	\$ 87,415
TOTAL		4,457		\$ 459,207
HIGH				
601	Redwood	2,168	\$ 110.0000	\$ 238,480
602	Mt. Whitney	1,572	\$ 110.0000	\$ 172,920
636	Golden West	1,687	\$ 110.0000	\$ 185,570
638	El Diamante	2,025	\$ 110.0000	\$ 222,750
323	Riverbend - High	20	\$ 110.0000	\$ 2,200
TOTAL		7,472		\$ 821,920
ALTERNATIVE				
603	Sequoia	282	\$ 97.61000	\$ 27,526
932	Charter Alt.	89	\$ 97.61000	\$ 8,687
TOTAL		371		\$ 36,213
TOTAL ALL SITES		27,739		\$ 2,907,169

2017-18 LCAP Site Allocations

Site Name	Unduplicated 2017	LCAP Allocation 2017/18
ELEMENTARY		
Annie R. Mitchell	510	\$ 102,000
Conyer	366	\$ 73,200
Cottonwood Creek	364	\$ 72,800
Crestwood	518	\$ 103,600
Crowley	563	\$ 129,490
Elbow Creek	395	\$ 79,000
Four Creeks	637	\$ 146,510
Golden Oak	462	\$ 92,400
Goshen	702	\$ 161,460
Highland	522	\$ 120,060
Houston	518	\$ 119,140
Hurley	201	X
Ivanhoe	586	\$ 134,780
Linwood	357	\$ 71,400
Manuel F. Hernandez	574	\$ 114,800
Mineral King	468	\$ 93,600
Mountain View	417	\$ 83,400
Oak Grove	240	X
Pinkham	460	\$ 92,000
Riverway	517	\$ 103,400
Royal Oaks	358	\$ 71,600
Shannon Ranch	358	\$ 71,600
Veva Blunt	554	\$ 110,800
Washington	281	\$ 64,630
Willow Glen	484	\$ 96,800
MIDDLE		
Divisadero	630	\$ 128,507
Green Acres	630	\$ 128,507
La Joya	538	\$ 109,741
Ridgeview	336	\$ 68,537
Valley Oak	691	\$ 140,950
HIGH		
El Diamante	1132	\$ 131,312
Golden West	1090	\$ 126,440
Mt. Whitney	960	\$ 111,360
Redwood	1043	\$ 120,988
ALTERNATIVE		
Sequoia	235	\$ 76,610
Global Learning		\$ 359,187
Charter Alt		\$ 104,039
VTEC		\$ 207,548
Charter Home		\$ 149,120
VCIS		\$ 935,166
TOTALS	18697	\$ 5,206,481

Reserves & Ending Fund Balance

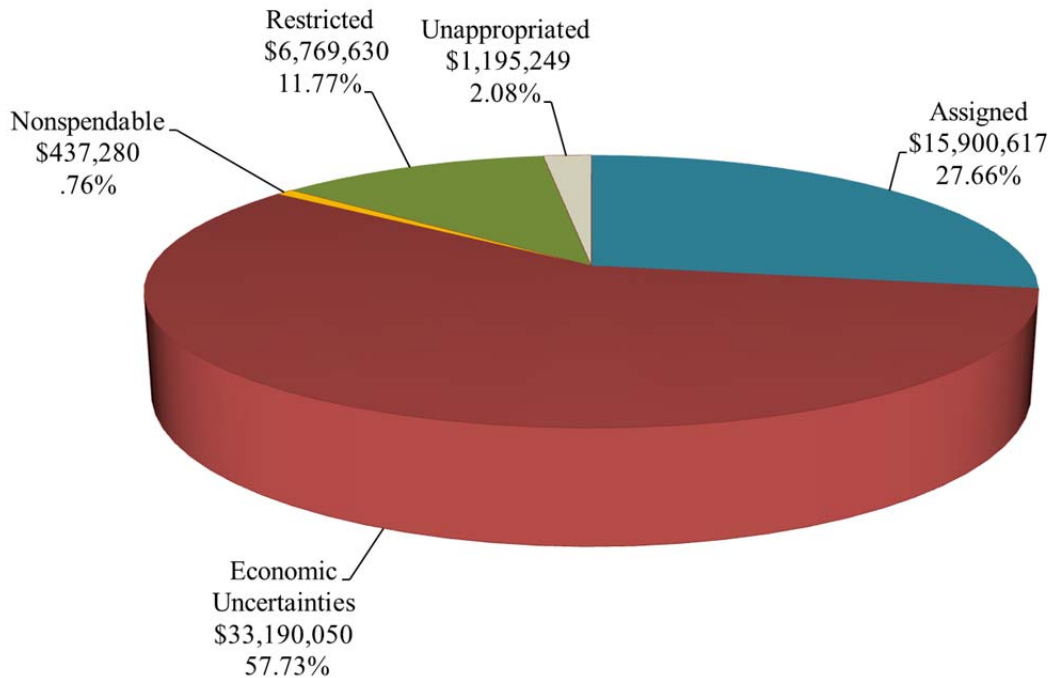
The total budget includes the beginning balance and all anticipated income for the year. The “ending balance” is the resources that remain after expenditures are deducted from the total budget amount. The ending balance is also referred to as the District’s “Reserves”.

Remaining Unrestricted General Funds

Components of Ending Fund Balance:

- Reserve for Revolving Cash – Money set aside for emergency needs
- Designation for Economic Uncertainties – State mandated minimum of 3% of total anticipated expenditures; however VUSD maintains approximately 15%
- Other Designations – Designations for specific purposes
- Restricted
- Stores – Custodial Warehouse stock
- Unappropriated Balance – Funds not designated for specific purpose

Estimated Balance 6/30/18



Assigned	FY 17-18
Unrestricted LCAP Carryover Reserve	\$ 2,590,970
New 21st Century Business Information System	\$ 1,000,000
2017-18 LCFF Funding Growth Reserve	\$ 7,446,011
Unrestricted Neg Salary/Benefit Increases	\$ 4,863,636
Total	\$ 15,900,617

Other Restricted Funds

The District operates other special purpose funds in addition to the General Fund. These funds are utilized for any transactions permitted or required by law to be in a separate fund.

Fund	Revenues (in millions)	Expenditures (in millions)
Adult Education – Fund 110	\$6.09	\$5.67
Child Development State Preschool – Fund 121	2.17	2.17
Cafeteria – Fund 130	11.21	12.25
Postemployment Benefit Reserve - Fund 200	0.10	0.00
Building (Measure E) – Fund 210	0.00	0.00
Capital Facilities – Fund 250	3.83	3.10
County School Facility – Fund 350	0.00	0.00
Facilities – Fund 400	0.10	0.10
Bond Interest and Redemption – Fund 510 (Measure E)	4.50	4.50
Debt Service – Fund 560 (COP)	1.12	1.12
Self Insurance – Fund 670	39.79	41.51
Total Other Funds	\$68.90	\$70.42

Multi-Year Projection

Unrestricted General Fund

	2017-18	2018-19 (Est)	2019-20 (Est)	
Revenues				
LCFF	\$ 257,963,205	\$ 264,110,864	\$ 271,109,292	
Other State and Local	8,845,378	8,845,378	8,845,378	
Contributions	(29,852,104)	(30,747,667)	(31,670,097)	
Total	236,956,479	242,208,575	248,284,573	
Expenditures				
Salaries and Benefits	\$ 203,443,234	\$ 214,047,953	\$ 220,949,528	
Supplies, Services and Capital	27,765,233	28,060,733	28,356,233	
Other Outgo	4,299,295	6,131,495	6,055,038	
Total	235,507,762	248,240,181	255,360,799	
Surplus/Deficit	1,448,717	(6,031,606)	(7,076,226)	
COLA	(4,863,636)			
	1,448,717	(6,031,606)	(7,076,226)	(11,659,115)

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	249,568,460.00	0.00	249,568,460.00	257,938,205.00	0.00	257,938,205.00	3.4%
2) Federal Revenue		8100-8299	194,083.00	22,366,755.00	22,560,838.00	25,000.00	17,073,603.00	17,098,603.00	-24.2%
3) Other State Revenue		8300-8599	10,714,700.00	15,883,402.00	26,598,102.00	4,893,107.00	12,977,701.00	17,870,808.00	-32.8%
4) Other Local Revenue		8600-8799	5,128,031.00	8,031,906.00	13,159,937.00	3,952,271.00	6,563,284.00	10,515,555.00	-20.1%
5) TOTAL REVENUES			265,605,274.00	46,282,063.00	311,887,337.00	266,808,583.00	36,614,588.00	303,423,171.00	-2.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	108,892,172.00	16,053,339.03	124,945,511.03	111,940,251.00	15,437,700.00	127,377,951.00	1.9%
2) Classified Salaries		2000-2999	28,874,794.00	10,486,618.00	39,361,412.00	32,122,899.00	10,585,343.00	42,708,242.00	8.5%
3) Employee Benefits		3000-3999	54,924,872.00	16,470,170.97	71,395,042.97	59,380,084.00	18,375,415.00	77,755,499.00	8.9%
4) Books and Supplies		4000-4999	25,141,439.00	8,656,705.00	33,798,144.00	12,277,213.00	5,048,586.00	17,325,799.00	-48.7%
5) Services and Other Operating Expenditures		5000-5999	15,033,842.00	17,877,448.00	32,911,288.00	13,686,119.00	9,793,308.00	23,479,427.00	-28.7%
6) Capital Outlay		6000-6999	6,203,715.00	10,235,397.00	16,439,112.00	1,801,901.00	6,111,089.00	7,912,990.00	-51.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,339,012.00	0.00	3,339,012.00	2,842,237.00	0.00	2,842,237.00	-14.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,576,469.00)	850,547.00	(725,922.00)	(1,480,584.00)	687,726.00	(792,858.00)	9.2%
9) TOTAL EXPENDITURES			240,833,377.00	80,630,223.00	321,463,600.00	232,570,120.00	66,039,167.00	298,609,287.00	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			24,771,897.00	(34,348,160.00)	(9,576,263.00)	34,238,463.00	(29,424,579.00)	4,813,884.00	-150.3%
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	2,950,392.00	180,800.00	3,131,192.00	2,937,642.00	180,600.00	3,118,442.00	-0.4%
2) Other Sources/Uses									
a) Sources		8930-8979	1,152,261.00	0.00	1,152,261.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,217,108.00)	27,217,108.00	0.00	(29,852,104.00)	29,852,104.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(29,015,239.00)	27,036,308.00	(1,978,931.00)	(32,789,746.00)	29,671,304.00	(3,118,442.00)	57.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,243,342.00)	(7,311,852.00)	(11,555,194.00)	1,448,717.00	246,725.00	1,695,442.00	-114.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,517,821.79	13,834,756.77	67,352,578.56	49,274,479.79	6,522,904.77	55,797,384.56	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,517,821.79	13,834,756.77	67,352,578.56	49,274,479.79	6,522,904.77	55,797,384.56	-17.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,517,821.79	13,834,756.77	67,352,578.56	49,274,479.79	6,522,904.77	55,797,384.56	-17.2%
2) Ending Balance, June 30 (E + F1e)			49,274,479.79	6,522,904.77	55,797,384.56	50,723,196.79	6,769,629.77	57,492,826.56	3.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	49,742.89	0.00	49,742.89	50,000.00	0.00	50,000.00	0.5%
Stores		9712	332,507.98	0.00	332,507.98	250,000.00	0.00	250,000.00	-24.8%
Prepaid Expenditures		9713	137,279.96	0.00	137,279.96	137,279.96	0.00	137,279.96	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,522,905.05	6,522,905.05	0.00	6,769,630.05	6,769,630.05	3.8%
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	2,590,970.00	0.00	2,590,970.00	15,900,617.00	0.00	15,900,617.00	513.7%
Unrestricted LCAP Carryover Reserve	0000	9780				2,590,970.00		2,590,970.00	
New 21 Century Business Information	0000	9780				1,000,000.00		1,000,000.00	
2017-18 LCFF Funding Growth Reserve	0000	9780				7,446,011.00		7,446,011.00	
Unrestricted Negotiated Salary/Benefit	0000	9780				4,863,636.00		4,863,636.00	
Unrestricted LCAP Carryover Reserve	0000	9780	2,590,970.00		2,590,970.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	45,443,270.00	0.00	45,443,270.00	33,190,050.00	0.00	33,190,050.00	-27.0%
Unassigned/Unappropriated Amount		9790	720,708.96	(0.28)	720,708.68	1,195,249.83	(0.28)	1,195,249.55	65.8%

			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
G. ASSETS									
1) Cash									
a) in County Treasury		9110	95,246,132.81	(14,200,005.81)	81,046,127.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	8,494.98	0.00	8,494.98				
c) in Revolving Fund		9130	49,742.89	0.00	49,742.89				
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	191,373.18	430,279.89	621,653.07				
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	332,507.98	0.00	332,507.98				
7) Prepaid Expenditures		9330	137,279.96	0.00	137,279.96				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			95,965,531.80	(13,769,725.92)	82,195,805.88				
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	2,430,021.64	23,234.77	2,453,256.41				
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			2,430,021.64	23,234.77	2,453,256.41				
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									
(G9 + H2) - (I6 + J2)			93,535,510.16	(13,792,960.69)	79,742,549.47				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	179,012,445.00	0.00	179,012,445.00	189,317,164.00	0.00	189,317,164.00	5.8%
Education Protection Account State Aid - Current Year		8012	36,306,467.00	0.00	36,306,467.00	34,399,282.00	0.00	34,399,282.00	-5.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	35,404,545.00	0.00	35,404,545.00	35,404,545.00	0.00	35,404,545.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			250,723,457.00	0.00	250,723,457.00	259,120,991.00	0.00	259,120,991.00	3.3%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,154,997.00)	0.00	(1,154,997.00)	(1,182,786.00)	0.00	(1,182,786.00)	2.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			249,568,460.00	0.00	249,568,460.00	257,938,205.00	0.00	257,938,205.00	3.4%
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	4,022,849.00	4,022,849.00	0.00	4,006,005.00	4,006,005.00	-0.4%
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	1,051,543.00	1,051,543.00	0.00	1,132,526.00	1,132,526.00	7.7%
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		11,374,761.00	11,374,761.00		7,885,648.00	7,885,648.00	-30.7%
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		2,037,102.00	2,037,102.00		1,330,316.00	1,330,316.00	-34.7%
Title III, Part A, Immigrant Education Program	4201	8290		21,808.00	21,808.00		21,808.00	21,808.00	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		1,263,137.00	1,263,137.00		447,522.00	447,522.00	-64.6%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290		1,587,263.00	1,587,263.00		1,550,712.00	1,550,712.00	-2.3%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		285,603.00	285,603.00		251,512.00	251,512.00	-11.9%
All Other Federal Revenue	All Other	8290	194,083.00	722,689.00	916,772.00	25,000.00	447,554.00	472,554.00	-48.5%
TOTAL, FEDERAL REVENUE			194,083.00	22,366,755.00	22,560,838.00	25,000.00	17,073,603.00	17,098,603.00	-24.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,772,000.00	0.00	6,772,000.00	986,235.00	0.00	986,235.00	-85.4%
Lottery - Unrestricted and Instructional Materials		8560	3,892,700.00	1,140,005.00	5,032,705.00	3,876,872.00	1,211,522.00	5,088,394.00	1.1%
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		1,997,358.00	1,997,358.00		1,949,158.00	1,949,158.00	-2.4%
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		1,612,191.00	1,612,191.00		1,000,000.00	1,000,000.00	-38.0%
Career Technical Education Incentive Grant Program	6387	8590		2,080,428.00	2,080,428.00		1,635,491.00	1,635,491.00	-21.4%
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	50,000.00	9,053,420.00	9,103,420.00	30,000.00	7,181,530.00	7,211,530.00	-20.8%
TOTAL, OTHER STATE REVENUE			10,714,700.00	15,883,402.00	26,598,102.00	4,893,107.00	12,977,701.00	17,870,808.00	-32.8%

			2016-17 Estimated Actuals			2017-18 Budget			
		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								
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	949,990.00	0.00	949,990.00	998,595.00	0.00	998,595.00	5.1%
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	8,000.00	0.00	8,000.00	5,000.00	0.00	5,000.00	-37.5%
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	505,000.00	175,000.00	680,000.00	445,000.00	175,000.00	620,000.00	-8.8%
Interest		8660	925,000.00	0.00	925,000.00	900,000.00	0.00	900,000.00	-2.7%
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	957,572.00	802,193.00	1,759,765.00	994,826.00	89,207.00	1,084,033.00	-38.4%
Mitigation/Developer Fees		8681	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
All Other Fees and Contracts		8689	100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(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	1,742,369.00	246,451.00	1,988,820.00	568,850.00	235,994.00	804,844.00	-59.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		6,808,262.00	6,808,262.00		6,063,083.00	6,063,083.00	-10.9%
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			5,128,031.00	8,031,906.00	13,159,937.00	3,952,271.00	6,563,284.00	10,515,555.00	-20.1%
TOTAL, REVENUES			265,605,274.00	46,282,063.00	311,887,337.00	266,808,583.00	36,614,588.00	303,423,171.00	-2.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	89,422,730.00	12,775,064.03	102,197,794.03	90,855,521.00	12,572,360.00	103,427,881.00	1.2%
Certificated Pupil Support Salaries		1200	3,851,384.00	1,336,971.00	5,188,355.00	4,766,969.00	1,143,138.00	5,910,107.00	13.9%
Certificated Supervisors' and Administrators' Salaries		1300	15,604,087.00	1,941,304.00	17,545,391.00	16,303,790.00	1,722,202.00	18,025,992.00	2.7%
Other Certificated Salaries		1900	13,971.00	0.00	13,971.00	13,971.00	0.00	13,971.00	0.0%
TOTAL, CERTIFICATED SALARIES			108,892,172.00	16,053,339.03	124,945,511.03	111,940,251.00	15,437,700.00	127,377,951.00	1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,153,996.00	5,631,916.00	6,785,912.00	1,256,291.00	5,848,709.00	7,105,000.00	4.7%
Classified Support Salaries		2200	11,993,922.00	3,575,386.00	15,569,308.00	13,018,024.00	3,411,163.00	16,429,187.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	2,848,698.00	232,115.00	3,081,013.00	3,255,435.00	235,137.00	3,490,572.00	13.3%
Clerical, Technical and Office Salaries		2400	9,194,384.00	472,162.00	9,666,546.00	9,688,271.00	494,475.00	10,182,746.00	5.3%
Other Classified Salaries		2900	3,683,594.00	575,039.00	4,258,633.00	4,904,878.00	595,859.00	5,500,737.00	29.2%
TOTAL, CLASSIFIED SALARIES			28,874,794.00	10,486,618.00	39,361,412.00	32,122,899.00	10,585,343.00	42,708,242.00	8.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,659,600.00	7,299,893.00	20,959,493.00	15,962,972.00	9,089,099.00	25,052,071.00	19.5%
PERS		3201-3202	3,840,427.00	1,345,948.00	5,186,375.00	4,620,881.00	1,510,155.00	6,131,036.00	18.2%
OASDI/Medicare/Alternative		3301-3302	3,713,450.00	984,901.00	4,698,351.00	3,874,037.00	975,666.00	4,849,703.00	3.2%
Health and Welfare Benefits		3401-3402	25,156,082.00	5,051,883.00	30,207,965.00	25,481,422.00	5,079,904.00	30,561,326.00	1.2%
Unemployment Insurance		3501-3502	69,125.00	13,416.00	82,541.00	70,672.00	12,738.00	83,410.00	1.1%
Workers' Compensation		3601-3602	4,885,821.00	1,078,314.00	5,964,135.00	5,782,980.00	1,041,153.00	6,824,143.00	14.4%
OPEB, Allocated		3701-3702	2,125,432.00	410,139.00	2,535,571.00	2,171,682.00	389,997.00	2,561,679.00	1.0%
OPEB, Active Employees		3751-3752	1,474,935.00	285,676.97	1,760,611.97	1,415,428.00	276,703.00	1,692,131.00	-3.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			54,924,872.00	16,470,170.97	71,395,042.97	59,380,084.00	18,375,415.00	77,755,499.00	8.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,394,424.00	1,140,005.00	5,534,429.00	3,030,000.00	1,211,522.00	4,241,522.00	-23.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	18,291,358.00	6,346,682.00	24,638,040.00	8,150,466.00	2,766,984.00	10,917,450.00	-55.7%
Noncapitalized Equipment		4400	2,455,657.00	1,170,018.00	3,625,675.00	1,096,747.00	1,070,080.00	2,166,827.00	-40.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,141,439.00	8,656,705.00	33,798,144.00	12,277,213.00	5,048,586.00	17,325,799.00	-48.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	895,000.00	4,825,814.00	5,720,814.00	1,100,000.00	2,838,944.00	3,938,944.00	-31.1%
Travel and Conferences		5200	406,084.00	605,726.00	1,011,810.00	373,455.00	356,212.00	729,667.00	-27.9%
Dues and Memberships		5300	207,207.00	5,944.00	213,151.00	245,079.00	2,370.00	247,449.00	16.1%
Insurance		5400 - 5450	1,999,897.00	0.00	1,999,897.00	2,012,897.00	0.00	2,012,897.00	0.7%
Operations and Housekeeping Services		5500	1,823,000.00	3,350,671.00	5,173,671.00	1,800,000.00	3,125,000.00	4,925,000.00	-4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,395,360.00	1,280,704.00	2,656,064.00	2,459,650.00	385,127.00	2,824,777.00	6.4%
Transfers of Direct Costs		5710	(687,057.00)	687,057.00	0.00	(213,772.00)	213,772.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(54,040.00)	21,800.00	(32,240.00)	(62,225.00)	22,950.00	(39,275.00)	21.8%
Professional/Consulting Services and Operating Expenditures		5800	8,194,836.00	7,069,400.00	15,264,236.00	5,228,975.00	2,824,903.00	8,053,878.00	-47.2%
Communications		5900	853,555.00	50,330.00	903,885.00	742,060.00	44,030.00	786,090.00	-13.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,033,842.00	17,877,446.00	32,911,288.00	13,686,119.00	9,793,308.00	23,479,427.00	-28.7%

			2016-17 Estimated Actuals			2017-18 Budget			
		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								
CAPITAL OUTLAY									
Land		6100	7,585.00	0.00	7,585.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	166,619.00	4,649,925.00	4,816,544.00	110,000.00	1,713,509.00	1,823,509.00	-62.1%
Buildings and Improvements of Buildings		6200	2,857,905.00	5,216,076.00	8,073,981.00	862,901.00	4,383,991.00	5,246,892.00	-35.0%
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	3,171,606.00	369,396.00	3,541,002.00	829,000.00	13,589.00	842,589.00	-76.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,203,715.00	10,235,397.00	16,439,112.00	1,801,901.00	6,111,089.00	7,912,990.00	-51.9%
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	15,000.00	0.00	15,000.00	10,000.00	0.00	10,000.00	-33.3%
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	2,591,989.00	0.00	2,591,989.00	2,628,555.00	0.00	2,628,555.00	1.4%
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	100,500.00	0.00	100,500.00	50,000.00	0.00	50,000.00	-50.2%
Debt Service									
Debt Service - Interest		7438	100,372.00	0.00	100,372.00	11,578.00	0.00	11,578.00	-88.5%
Other Debt Service - Principal		7439	531,151.00	0.00	531,151.00	142,104.00	0.00	142,104.00	-73.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,339,012.00	0.00	3,339,012.00	2,842,237.00	0.00	2,842,237.00	-14.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(850,547.00)	850,547.00	0.00	(687,726.00)	687,726.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(725,922.00)	0.00	(725,922.00)	(792,858.00)	0.00	(792,858.00)	9.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,576,469.00)	850,547.00	(725,922.00)	(1,480,584.00)	687,726.00	(792,858.00)	9.2%
TOTAL EXPENDITURES									
			240,833,377.00	80,630,223.00	321,463,600.00	232,570,120.00	66,039,167.00	298,609,287.00	-7.1%

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	1,705,755.00	0.00	1,705,755.00	1,705,755.00	0.00	1,705,755.00	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	161,774.00	0.00	161,774.00	111,774.00	0.00	111,774.00	-30.9%
Other Authorized Interfund Transfers Out		7619	1,082,863.00	180,800.00	1,263,663.00	1,120,113.00	180,800.00	1,300,913.00	2.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,950,392.00	180,800.00	3,131,192.00	2,937,642.00	180,800.00	3,118,442.00	-0.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	1,152,261.00	0.00	1,152,261.00	0.00	0.00	0.00	-100.0%
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			1,152,261.00	0.00	1,152,261.00	0.00	0.00	0.00	-100.0%
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	(27,217,108.00)	27,217,108.00	0.00	(29,852,104.00)	29,852,104.00	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			(27,217,108.00)	27,217,108.00	0.00	(29,852,104.00)	29,852,104.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(29,015,239.00)	27,036,308.00	(1,978,931.00)	(32,789,746.00)	29,671,304.00	(3,118,442.00)	57.6%

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	535,679.00	529,529.00	-1.1%
3) Other State Revenue		8300-8599	5,339,137.00	5,065,534.00	-5.1%
4) Other Local Revenue		8600-8799	832,284.00	491,000.00	-41.0%
5) TOTAL, REVENUES			6,707,100.00	6,086,063.00	-9.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,698,358.00	2,168,375.00	-19.6%
2) Classified Salaries		2000-2999	718,227.00	734,263.00	2.2%
3) Employee Benefits		3000-3999	1,273,202.00	1,209,874.00	-5.0%
4) Books and Supplies		4000-4999	807,244.00	1,445,135.00	79.0%
5) Services and Other Operating Expenditures		5000-5999	1,137,838.00	70,980.00	-93.8%
6) Capital Outlay		6000-6999	533,567.00	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	125,418.00	38,436.00	-69.4%
9) TOTAL, EXPENDITURES			7,293,854.00	5,667,063.00	-22.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(586,754.00)	419,000.00	-171.4%
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)			(586,754.00)	419,000.00	-171.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,347,334.98	3,760,580.98	-13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,347,334.98	3,760,580.98	-13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,347,334.98	3,760,580.98	-13.5%
2) Ending Balance, June 30 (E + F1e)			3,760,580.98	4,179,580.98	11.1%
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	553,753.54	553,753.54	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,206,828.44	3,625,828.44	13.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	139,933.00	139,933.00	0.0%
3) Other State Revenue		8300-8599	2,321,315.00	2,017,620.00	-13.1%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	0.0%
5) TOTAL, REVENUES			2,469,248.00	2,165,553.00	-12.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	176,901.00	91,622.00	-48.2%
2) Classified Salaries		2000-2999	1,161,339.00	1,136,255.00	-2.2%
3) Employee Benefits		3000-3999	405,685.00	421,615.00	3.9%
4) Books and Supplies		4000-4999	513,871.00	307,172.00	-40.2%
5) Services and Other Operating Expenditures		5000-5999	105,607.00	90,400.00	-14.4%
6) Capital Outlay		6000-6999	3,200.00	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	102,645.00	118,489.00	15.4%
9) TOTAL, EXPENDITURES			2,469,248.00	2,165,553.00	-12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251,998.22	251,998.22	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251,998.22	251,998.22	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,998.22	251,998.22	0.0%
2) Ending Balance, June 30 (E + F1e)			251,998.22	251,998.22	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	251,998.22	251,998.22	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,642,074.00	8,850,000.00	2.4%
3) Other State Revenue		8300-8599	660,000.00	680,000.00	3.0%
4) Other Local Revenue		8600-8799	1,683,500.00	1,683,500.00	0.0%
5) TOTAL, REVENUES			10,985,574.00	11,213,500.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,166,121.00	4,263,986.00	2.3%
3) Employee Benefits		3000-3999	2,436,311.00	2,653,785.00	8.9%
4) Books and Supplies		4000-4999	4,827,198.00	4,534,944.00	-6.1%
5) Services and Other Operating Expenditures		5000-5999	190,078.00	165,175.00	-13.1%
6) Capital Outlay		6000-6999	40,619.00	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	497,859.00	635,933.00	27.7%
9) TOTAL, EXPENDITURES			12,158,186.00	12,253,823.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,172,612.00)	(1,040,323.00)	-11.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	161,774.00	111,774.00	-30.9%
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			161,774.00	111,774.00	-30.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,010,838.00)	(928,549.00)	-8.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,065,752.55	2,054,914.55	-33.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,065,752.55	2,054,914.55	-33.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,065,752.55	2,054,914.55	-33.0%
2) Ending Balance, June 30 (E + F1e)			2,054,914.55	1,126,365.55	-45.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	274,979.73	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,779,935.05	1,126,365.78	-36.7%
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	(0.23)	(0.23)	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	100,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,861,555.00	1,861,555.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,861,555.00	1,861,555.00	0.0%

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,961,555.00	1,961,555.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,935,557.58	15,897,112.58	14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,935,557.58	15,897,112.58	14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,935,557.58	15,897,112.58	14.1%
2) Ending Balance, June 30 (E + F1e)			15,897,112.58	17,858,667.58	12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,897,112.58	17,858,667.58	12.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2,500.00	New
5) TOTAL, REVENUES			0.00	2,500.00	New
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	11,100.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	472,053.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,592,685.00	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			5,075,838.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,075,838.00)	2,500.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,075,838.00)	2,500.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,075,838.49	0.49	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,075,838.49	0.49	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,075,838.49	0.49	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.49	2,500.49	510204.1%
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	0.49	0.49	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	2,500.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,345,000.00	3,830,000.00	-11.9%
5) TOTAL, REVENUES			4,345,000.00	3,830,000.00	-11.9%
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	5,000.00	New
5) Services and Other Operating Expenditures		5000-5999	350,070.00	100,000.00	-71.4%
6) Capital Outlay		6000-6999	7,619,701.00	3,000,000.00	-60.6%
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			7,969,771.00	3,105,000.00	-61.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,624,771.00)	725,000.00	-120.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,624,771.00)	725,000.00	-120.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,215,666.22	1,590,895.22	-69.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,215,666.22	1,590,895.22	-69.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,215,666.22	1,590,895.22	-69.5%
2) Ending Balance, June 30 (E + F1e)			1,590,895.22	2,315,895.22	45.6%
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	1,590,895.22	2,315,895.22	45.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,300.00	1,300.00	-43.5%
5) TOTAL, REVENUES			2,300.00	1,300.00	-43.5%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	750.00	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			750.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,550.00	1,300.00	-16.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,550.00	1,300.00	-16.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	201,741.66	203,291.66	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,741.66	203,291.66	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,741.66	203,291.66	0.8%
2) Ending Balance, June 30 (E + F1e)			203,291.66	204,591.66	0.6%
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	200,991.66	200,991.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,300.00	3,600.00	56.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	850,000.00	100,000.00	-88.2%
5) TOTAL, REVENUES			850,000.00	100,000.00	-88.2%
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	32,601.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	253,815.00	0.00	-100.0%
6) Capital Outlay		6000-6999	31,400,586.00	100,000.00	-99.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,687,002.00	100,000.00	-99.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,837,002.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,000.00	25,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,000.00	25,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,812,002.00)	25,000.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,204,836.38	3,392,834.38	-90.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,204,836.38	3,392,834.38	-90.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,204,836.38	3,392,834.38	-90.1%
2) Ending Balance, June 30 (E + F1e)			3,392,834.38	3,417,834.38	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.53	0.53	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,392,833.85	3,417,833.85	0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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	3,434,388.00	4,510,288.00	31.3%
5) TOTAL, REVENUES			3,434,388.00	4,510,288.00	31.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,434,388.00	4,510,288.00	31.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,434,388.00	4,510,288.00	31.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,162,368.78	7,162,368.78	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,162,368.78	7,162,368.78	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,162,368.78	7,162,368.78	0.0%
2) Ending Balance, June 30 (E + F1e)			7,162,368.78	7,162,368.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,162,368.78	7,162,368.78	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,082,863.00	1,120,113.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,082,863.00	1,120,113.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,082,863.00)	(1,120,113.00)	3.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,082,863.00	1,120,113.00	3.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,082,863.00	1,120,113.00	3.4%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,064,749.00	39,789,307.00	7.4%
5) TOTAL, REVENUES			37,064,749.00	39,789,307.00	7.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	296,251.00	358,780.00	21.1%
3) Employee Benefits		3000-3999	164,824.00	187,522.00	13.8%
4) Books and Supplies		4000-4999	595.00	600.00	0.8%
5) Services and Other Operating Expenses		5000-5999	40,563,761.00	40,961,800.00	1.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			41,025,431.00	41,508,702.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,960,682.00)	(1,719,395.00)	-56.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,960,682.00)	(1,719,395.00)	-56.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,584,054.60	20,623,372.60	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,584,054.60	20,623,372.60	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,584,054.60	20,623,372.60	-16.1%
2) Ending Net Position, June 30 (E + F1e)			20,623,372.60	18,903,977.60	-8.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	8,409,707.02	12,459,707.02	48.2%
c) Unrestricted Net Position		9790	12,213,665.58	6,444,270.58	-47.2%

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)	26,328.21	26,328.21	26,328.21	25,978.21	25,978.21	25,978.21
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	26,328.21	26,328.21	26,328.21	25,978.21	25,978.21	25,978.21
5. District Funded County Program ADA						
a. County Community Schools	0.30	0.30	0.30	0.30	0.30	0.30
b. Special Education-Special Day Class	272.42	272.42	272.42	272.42	272.42	272.42
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	12.58	12.58	12.58	12.58	12.58	12.58
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	285.30	285.30	285.30	285.30	285.30	285.30
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	26,613.51	26,613.51	26,613.51	26,263.51	26,263.51	26,263.51
7. Adults in Correctional Facilities	9.20	9.20	9.20	9.20	9.20	9.20
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
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.00
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	911.04	911.04	911.04	1,281.04	1,281.04	1,281.04
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
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)	911.04	911.04	911.04	1,281.04	1,281.04	1,281.04
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	0.00	0.00	0.00	0.00	0.00	0.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00		0.00	0.00	0.00	0.00
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)	911.04	911.04	911.04	1,281.04	1,281.04	1,281.04

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	12,603,852.00	5,651,687.00	18,255,539.00			18,255,539.00
Work in Progress	11,289,311.00	40,695,036.00	51,984,347.00			51,984,347.00
Total capital assets not being depreciated	23,893,163.00	46,346,723.00	70,239,886.00	0.00	0.00	70,239,886.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	191,198,601.00	190,434,201.00	381,632,802.00			381,632,802.00
Equipment	15,290,235.00	16,547,191.00	31,837,426.00			31,837,426.00
Total capital assets being depreciated	206,488,836.00	206,981,392.00	413,470,228.00	0.00	0.00	413,470,228.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(48,115,721.00)	(80,911,535.00)	(129,027,256.00)			(129,027,256.00)
Equipment	(9,719,140.00)	(12,464,704.00)	(22,183,844.00)			(22,183,844.00)
Total accumulated depreciation	(57,834,861.00)	(93,376,239.00)	(151,211,100.00)	0.00	0.00	(151,211,100.00)
Total capital assets being depreciated, net	148,653,975.00	113,605,153.00	262,259,128.00	0.00	0.00	262,259,128.00
Governmental activity capital assets, net	172,547,138.00	159,951,876.00	332,499,014.00	0.00	0.00	332,499,014.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Object		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			55,797,384.56	56,638,568.56	49,202,363.56	54,338,478.56	30,359,176.56	26,403,987.56	49,477,856.56	52,594,309.56
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		9,708,769.00	9,708,769.00	25,867,919.00	16,915,784.00	16,915,784.00	25,667,918.00	16,915,784.00	16,195,266.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	17,576,291.00	2,562,477.00	0.00
Miscellaneous Funds	8080-8099		(128,825.00)	88,689.00	(80,273.00)	(152,049.00)	(83,333.00)	(83,333.00)	(53,515.00)	(53,515.00)
Federal Revenue	8100-8299		0.00	35,760.00	19,172.00	3,588,894.00	124,378.00	2,091,594.00	35,414.00	1,687.00
Other State Revenue	8300-8599		0.00	0.00	0.00	5,060,130.00	2,093,817.00	94,999.00	5,058,842.00	(10,000.00)
Other Local Revenue	8600-8799		95,000.00	100,000.00	700,000.00	1,000,000.00	600,000.00	600,000.00	2,500,000.00	800,000.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			9,674,944.00	9,933,218.00	26,506,818.00	26,412,759.00	19,650,646.00	45,947,469.00	27,019,002.00	16,933,438.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,118,811.00	10,288,778.00	10,967,710.00	11,396,604.00	11,235,004.00	11,152,052.00	11,096,434.00	11,157,814.00
Classified Salaries	2000-2999		1,729,660.00	2,925,780.00	3,333,740.00	3,290,020.00	3,472,770.00	3,714,360.00	3,362,230.00	3,366,660.00
Employee Benefits	3000-3999		919,259.00	2,937,315.00	6,382,903.00	6,469,897.00	6,518,586.00	6,609,208.00	6,477,465.00	6,505,678.00
Books and Supplies	4000-4999		170,000.00	1,200,000.00	1,400,000.00	2,600,000.00	1,400,000.00	800,000.00	1,500,000.00	700,000.00
Services	5000-5999		700,000.00	3,000,000.00	1,300,000.00	2,500,000.00	1,600,000.00	900,000.00	2,400,000.00	1,500,000.00
Capital Outlay	6000-6599		140,000.00	165,000.00	721,700.00	726,000.00	713,000.00	795,370.00	958,300.00	645,000.00
Other Outgo	7000-7499		0.00	0.00	0.00	370,300.00	0.00	380,000.00	235,000.00	165,900.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			5,777,730.00	20,516,873.00	24,106,053.00	27,352,821.00	24,939,360.00	24,350,990.00	26,029,429.00	24,041,052.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	1,599,460.00	3,424,405.00	2,954,665.00	2,325,500.00	1,341,405.00	1,475,070.00	2,130,830.00	1,027,190.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	1,599,460.00	3,424,405.00	2,954,665.00	2,325,500.00	1,341,405.00	1,475,070.00	2,130,830.00	1,027,190.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	4,655,490.00	276,955.00	219,315.00	25,364,740.00	7,880.00	(2,320.00)	3,950.00	(1,940.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	4,655,490.00	276,955.00	219,315.00	25,364,740.00	7,880.00	(2,320.00)	3,950.00	(1,940.00)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(3,056,030.00)	3,147,450.00	2,735,350.00	(23,039,240.00)	1,333,525.00	1,477,390.00	2,126,880.00	1,029,130.00
E. NET INCREASE/DECREASE (B - C + D)			841,184.00	(7,436,205.00)	5,136,115.00	(23,979,302.00)	(3,955,189.00)	23,073,869.00	3,116,453.00	(6,078,484.00)
F. ENDING CASH (A + E)			56,638,568.56	49,202,363.56	54,338,478.56	30,359,176.56	26,403,987.56	49,477,856.56	52,594,309.56	46,515,825.56
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		46,515,825.56	43,418,376.56	42,774,906.56	39,448,204.56				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	16,195,266.00	16,195,266.00	16,927,164.00	20,461,393.00	16,041,364.00	0.00	223,716,446.00	223,716,446.00
Property Taxes	8020-8079	0.00	7,305,040.00	6,262,086.00	2,789,197.00	(1,090,546.00)	0.00	35,404,545.00	35,404,545.00
Miscellaneous Funds	8080-8099	(288,652.00)	(98,735.00)	(30,936.00)	(218,309.00)	0.00	0.00	(1,182,786.00)	(1,182,786.00)
Federal Revenue	8100-8299	2,098,200.00	204,458.00	0.00	5,632,219.00	3,266,827.00	0.00	17,098,603.00	17,098,603.00
Other State Revenue	8300-8599	2,021,237.00	122,042.00	1,040,390.00	1,523,775.00	865,576.00	0.00	17,870,808.00	17,870,808.00
Other Local Revenue	8600-8799	1,200,000.00	800,000.00	700,000.00	1,420,555.00	0.00	0.00	10,515,555.00	10,515,555.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		21,226,051.00	24,528,071.00	24,898,704.00	31,608,830.00	19,083,221.00	0.00	303,423,171.00	303,423,171.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,158,790.00	11,332,848.00	11,361,842.00	11,908,880.00	2,202,384.00	0.00	127,377,951.00	127,377,951.00
Classified Salaries	2000-2999	3,392,545.00	3,440,900.00	3,619,280.00	3,804,710.00	3,255,587.00	0.00	42,708,242.00	42,708,242.00
Employee Benefits	3000-3999	6,534,140.00	6,567,588.00	7,136,684.00	7,231,947.00	7,464,829.00	0.00	77,755,499.00	77,755,499.00
Books and Supplies	4000-4999	500,000.00	900,000.00	2,200,000.00	3,090,000.00	865,799.00	0.00	17,325,799.00	17,325,799.00
Services	5000-5999	1,500,000.00	2,500,000.00	2,100,000.00	3,100,000.00	379,427.00	0.00	23,479,427.00	23,479,427.00
Capital Outlay	6000-6599	1,008,000.00	600,200.00	600,800.00	500,785.00	338,835.00	0.00	7,912,990.00	7,912,990.00
Other Outgo	7000-7499	372,000.00	129,000.00	174,000.00	223,179.00	0.00	0.00	2,049,379.00	2,049,379.00
Interfund Transfers Out	7600-7629	0.00	0.00	1,032,800.00	1,030,300.00	1,055,342.00	0.00	3,118,442.00	3,118,442.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		24,465,475.00	25,470,536.00	28,225,406.00	30,889,801.00	15,562,203.00	0.00	301,727,729.00	301,727,729.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	139,015.00	299,155.00	0.00	0.00	0.00	0.00	16,716,695.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		139,015.00	299,155.00	0.00	0.00	0.00	0.00	16,716,695.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(2,960.00)	160.00	0.00	0.00	0.00	0.00	30,521,270.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(2,960.00)	160.00	0.00	0.00	0.00	0.00	30,521,270.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		141,975.00	298,995.00	0.00	0.00	0.00	0.00	(13,804,575.00)	
E. NET INCREASE/DECREASE (B - C + D)		(3,097,449.00)	(643,470.00)	(3,326,702.00)	719,029.00	3,521,018.00	0.00	(12,109,133.00)	1,695,442.00
F. ENDING CASH (A + E)		43,418,376.56	42,774,906.56	39,448,204.56	40,167,233.56				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								43,688,251.56	

	Object	Beginning Balance July 1, 2017	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			40,167,233.56	40,944,417.56	33,283,212.56	38,192,327.56	13,986,032.56	9,803,843.56	32,650,713.56	33,540,166.56
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,208,769.00	10,208,769.00	26,367,919.00	17,415,784.00	17,415,784.00	26,167,919.00	17,415,784.00	16,695,266.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	17,576,291.00	2,562,477.00	0.00
Miscellaneous Funds	8080-8099		(128,825.00)	88,689.00	(80,273.00)	(152,049.00)	(83,333.00)	(83,333.00)	(53,515.00)	(53,515.00)
Federal Revenue	8100-8299		0.00	35,760.00	19,172.00	3,588,894.00	124,378.00	2,091,594.00	35,414.00	1,687.00
Other State Revenue	8300-8599		0.00	0.00	0.00	5,060,130.00	2,093,817.00	94,999.00	5,058,842.00	(10,000.00)
Other Local Revenue	8600-8799		95,000.00	100,000.00	700,000.00	1,000,000.00	600,000.00	600,000.00	2,500,000.00	800,000.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			10,174,944.00	10,433,218.00	27,006,818.00	26,912,759.00	20,150,646.00	46,447,470.00	27,519,002.00	17,433,438.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,268,811.00	10,468,778.00	11,147,710.00	11,576,604.00	11,415,004.00	11,332,052.00	11,276,434.00	11,337,814.00
Classified Salaries	2000-2999		1,819,660.00	3,020,780.00	3,428,740.00	3,385,020.00	3,567,770.00	3,809,360.00	3,457,230.00	3,461,660.00
Employee Benefits	3000-3999		1,219,259.00	3,362,315.00	6,809,903.00	6,896,890.00	6,945,586.00	7,036,208.00	8,904,465.00	6,932,678.00
Books and Supplies	4000-4999		170,000.00	1,200,000.00	1,400,000.00	2,600,000.00	1,400,000.00	800,000.00	1,500,000.00	700,000.00
Services	5000-5999		724,000.00	3,025,000.00	1,325,000.00	2,525,000.00	1,625,000.00	925,000.00	2,425,000.00	1,525,000.00
Capital Outlay	6000-6599		140,000.00	165,000.00	721,700.00	726,000.00	713,000.00	795,370.00	958,300.00	645,000.00
Other Outgo	7000-7499		0.00	0.00	0.00	370,300.00	0.00	380,000.00	235,000.00	165,900.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			6,341,730.00	21,241,873.00	24,833,053.00	28,079,814.00	25,666,360.00	25,077,990.00	28,756,429.00	24,768,052.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	1,599,460.00	3,424,405.00	2,954,665.00	2,325,500.00	1,341,405.00	1,475,070.00	2,130,830.00	1,027,190.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	1,599,460.00	3,424,405.00	2,954,665.00	2,325,500.00	1,341,405.00	1,475,070.00	2,130,830.00	1,027,190.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	4,655,490.00	276,955.00	219,315.00	25,364,740.00	7,880.00	(2,320.00)	3,950.00	(1,940.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	4,655,490.00	276,955.00	219,315.00	25,364,740.00	7,880.00	(2,320.00)	3,950.00	(1,940.00)
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(3,056,030.00)	3,147,450.00	2,735,350.00	(23,039,240.00)	1,333,525.00	1,477,390.00	2,126,880.00	1,029,130.00
E. NET INCREASE/DECREASE (B - C + D)			777,184.00	(7,661,205.00)	4,909,115.00	(24,206,295.00)	(4,182,189.00)	22,846,870.00	889,453.00	(6,305,484.00)
F. ENDING CASH (A + E)			40,944,417.56	33,283,212.56	38,192,327.56	13,986,032.56	9,803,843.56	32,650,713.56	33,540,166.56	27,234,682.56
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		27,234,682.56	23,910,233.56	23,039,763.56	19,486,061.56				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	16,695,266.00	16,695,266.00	17,427,164.00	20,961,393.00	16,214,022.00	0.00	229,889,105.00	229,889,105.00
Property Taxes	8020-8079	0.00	7,305,040.00	6,262,086.00	2,789,197.00	(1,090,546.00)	0.00	35,404,545.00	35,404,545.00
Miscellaneous Funds	8080-8099	(288,652.00)	(98,735.00)	(30,936.00)	(218,309.00)	0.00	0.00	(1,182,786.00)	(1,182,786.00)
Federal Revenue	8100-8299	2,098,200.00	204,458.00	0.00	5,632,219.00	3,241,827.00	0.00	17,073,603.00	17,073,603.00
Other State Revenue	8300-8599	2,021,237.00	122,042.00	1,040,390.00	1,523,775.00	865,576.00	0.00	17,870,808.00	17,870,808.00
Other Local Revenue	8600-8799	1,200,000.00	800,000.00	700,000.00	1,420,555.00	0.00	0.00	10,515,555.00	10,515,555.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		21,726,051.00	25,028,071.00	25,398,704.00	32,108,830.00	19,230,879.00	0.00	309,570,830.00	309,570,830.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,338,790.00	11,512,848.00	11,541,842.00	12,088,880.00	2,290,235.00	0.00	129,595,802.00	129,595,802.00
Classified Salaries	2000-2999	3,487,545.00	3,535,900.00	3,714,280.00	3,902,710.00	3,285,793.00	0.00	43,876,448.00	43,876,448.00
Employee Benefits	3000-3999	6,961,140.00	6,994,588.00	7,563,684.00	7,658,947.00	5,601,699.00	0.00	82,887,362.00	82,887,362.00
Books and Supplies	4000-4999	500,000.00	900,000.00	2,200,000.00	3,090,000.00	865,799.00	0.00	17,325,799.00	17,325,799.00
Services	5000-5999	1,525,000.00	2,525,000.00	2,125,000.00	3,125,000.00	375,927.00	0.00	23,774,927.00	23,774,927.00
Capital Outlay	6000-6599	1,008,000.00	600,200.00	600,800.00	500,785.00	338,835.00	0.00	7,912,990.00	7,912,990.00
Other Outgo	7000-7499	372,000.00	129,000.00	174,000.00	223,179.00	0.00	0.00	2,049,379.00	2,049,379.00
Interfund Transfers Out	7600-7629	0.00	0.00	1,032,800.00	1,030,300.00	1,055,342.00	0.00	3,118,442.00	3,118,442.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		25,192,475.00	26,197,536.00	28,952,406.00	31,619,801.00	13,813,630.00	0.00	310,541,149.00	310,541,149.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	139,015.00	299,155.00	0.00	0.00	0.00	0.00	16,716,695.00	16,716,695.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		139,015.00	299,155.00	0.00	0.00	0.00	0.00	16,716,695.00	16,716,695.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(2,960.00)	160.00	0.00	0.00	0.00	0.00	30,521,270.00	30,521,270.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(2,960.00)	160.00	0.00	0.00	0.00	0.00	30,521,270.00	30,521,270.00
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		141,975.00	298,995.00	0.00	0.00	0.00	0.00	(13,804,575.00)	(13,804,575.00)
E. NET INCREASE/DECREASE (B - C + D)		(3,324,449.00)	(870,470.00)	(3,553,702.00)	489,029.00	5,417,249.00	0.00	(14,774,894.00)	(970,319.00)
F. ENDING CASH (A + E)		23,910,233.56	23,039,763.56	19,486,061.56	19,975,090.56				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								25,392,339.56	

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:

☒

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

☒

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

Budget available for inspection at:

Public Hearing:

Place: Visalia Unified SD, 5000 W Cypress, Visalia
Date: June 08, 2017

Place: Visalia USD 5000 Cypress Vis, CA
Date: June 13, 2017
Time: 07:00 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: Clarise L. Dilbeck

Telephone: 559-730-7643

Title: VUSD Administrative Services Director, Bud

E-mail: cdilbeck@vusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 27, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

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:

- (☐) 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: Rebecca Peterson

Title: HRD Director

Telephone: 559-730-7538

E-mail: rpeterson@vusd.org

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	124,945,511.03	301	784,951.00	303	124,160,560.03	305	41,380.00		307	124,119,180.03	309		
2000 - Classified Salaries	39,361,412.00	311	457,732.00	313	38,903,680.00	315	2,888,277.00		317	36,015,403.00	319		
3000 - Employee Benefits	71,395,042.97	321	2,900,556.00	323	68,494,486.97	325	1,543,402.00		327	66,951,084.97	329		
4000 - Books, Supplies Equip Replace. (6500)	33,798,144.00	331	648,632.00	333	33,149,512.00	335	2,712,067.00		337	30,437,445.00	339		
5000 - Services. . . & 7300 - Indirect Costs	32,185,366.00	341	692,282.00	343	31,493,084.00	345	4,763,763.00		347	26,729,321.00	349		
TOTAL					296,201,323.00	365	TOTAL					284,252,434.00	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	97,833,215.03 375
2. Salaries of Instructional Aides Per EC 41011		2100	6,561,984.00 380
3. STRS		3101 & 3102	17,413,595.00 382
4. PERS		3201 & 3202	1,008,934.00 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	1,958,932.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	20,140,026.00 385
7. Unemployment Insurance		3501 & 3502	52,705.00 390
8. Workers' Compensation Insurance		3601 & 3602	3,742,177.00 392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	1,092,462.97 393
10. Other Benefits (EC 22310)		3901 & 3902	0.00 396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			149,804,031.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			957,233.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			93,023.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			148,753,775.00 397
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.			52.33%
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	52.33%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.67%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	284,252,434.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	7,589,539.99

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	127,377,951.00	301	798,319.00	303	126,579,632.00	305	13,998.00		307	126,565,634.00	309
2000 - Classified Salaries	42,708,242.00	311	618,524.00	313	42,089,718.00	315	3,133,846.00		317	38,955,872.00	319
3000 - Employee Benefits	77,755,499.00	321	3,027,906.00	323	74,727,593.00	325	1,778,908.00		327	72,948,685.00	329
4000 - Books, Supplies Equip Replace. (6500)	17,325,799.00	331	229,433.00	333	17,096,366.00	335	3,084,905.00		337	14,011,461.00	339
5000 - Services. . . & 7300 - Indirect Costs	22,686,569.00	341	110,190.00	343	22,576,379.00	345	2,548,173.00		347	20,028,206.00	349
TOTAL					283,069,688.00	365			TOTAL	272,509,858.00	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	98,002,077.00		375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,874,892.00		380
3. STRS.	3101 & 3102	20,930,008.00		382
4. PERS.	3201 & 3202	1,245,874.00		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,002,729.00		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	19,981,499.00		385
7. Unemployment Insurance.	3501 & 3502	52,750.00		390
8. Workers' Compensation Insurance.	3601 & 3602	4,323,155.00		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	1,037,565.00		
10. Other Benefits (EC 22310).	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		154,450,549.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		951,359.00		
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.		153,499,190.00		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.		56.33%		
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.33%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	272,509,858.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

July 1 Budget
2016-17 Estimated Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	59,249,971.00	0.00	59,249,971.00	0.00	1,265,000.00	57,984,971.00	0.00
State School Building Loans Payable	210,000.00	0.00	210,000.00	0.00	42,000.00	168,000.00	0.00
Certificates of Participation Payable	17,615,000.00	0.00	17,615,000.00	0.00	400,000.00	17,215,000.00	0.00
Capital Leases Payable	858,729.07	0.00	858,729.07	0.00	414,165.07	444,564.00	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability		195,322,000.00	195,322,000.00	0.00	0.00	195,322,000.00	0.00
Net OPEB Obligation		12,765,089.00	12,765,089.00	0.00	0.00	12,765,089.00	0.00
Compensated Absences Payable	1,058,861.39	0.00	1,058,861.39	0.00	10,000.00	1,048,861.39	0.00
Governmental activities long-term liabilities	78,992,561.46	208,087,089.00	287,079,650.46	0.00	2,131,165.07	284,948,485.39	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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) 8,394,973.00
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.

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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) 224,771,422.00

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) 3.73%

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. _____

Entry required

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	8,098,385.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,609,939.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	58,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	55,200.00
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)	1,049,459.33
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)	8,687.99
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,879,671.32
9. Carry-Forward Adjustment (Part IV, Line F)	(133,364.88)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,746,306.44

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	189,024,960.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	41,367,597.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	17,859,639.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,554,915.00
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)	1,284,640.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
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)	103,000.00
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)	115,097.00
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)	27,086,179.67
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)	339,015.01
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,518,395.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,363,403.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,619,708.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	303,236,548.68

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)

4.58%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

4.53%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>13,879,671.32</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>421,023.52</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.76%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.76%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.78%) times Part III, Line B18); zero if positive	<u>(133,364.88)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(133,364.88)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.53%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-66,682.44) is applied to the current year calculation and the remainder (\$-66,682.44) is deferred to one or more future years:	<u>4.56%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-44,454.96) is applied to the current year calculation and the remainder (\$-88,909.92) is deferred to one or more future years:	<u>4.56%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(133,364.88)</u>

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

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	12,147,053.58		1,160,272.09	13,307,325.67
2. State Lottery Revenue	8560	3,892,700.00		1,140,005.00	5,032,705.00
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)		16,039,753.58	0.00	2,300,277.09	18,340,030.67
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	29,815.00			29,815.00
2. Classified Salaries	2000-2999	13,860.00			13,860.00
3. Employee Benefits	3000-3999	3,497.00			3,497.00
4. Books and Supplies	4000-4999	291,997.00		1,140,005.00	1,432,002.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	326,356.00			326,356.00
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	25,131.00			25,131.00
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				
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)		690,656.00	0.00	1,140,005.00	1,830,661.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	15,349,097.58	0.00	1,160,272.09	16,509,369.67
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	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	257,938,205.00	2.39%	264,110,864.00	2.65%	271,109,292.00
2. Federal Revenues	8100-8299	25,000.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,893,107.00	0.00%	4,893,107.00	0.00%	4,893,107.00
4. Other Local Revenues	8600-8799	3,952,271.00	0.00%	3,952,271.00	0.00%	3,952,271.00
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	(29,852,104.00)	3.00%	(30,747,667.00)	3.00%	(31,670,097.00)
6. Total (Sum lines A1 thru A5c)		236,956,479.00	2.22%	242,208,575.00	2.51%	248,284,573.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				111,940,251.00		116,865,803.00
b. Step & Column Adjustment				1,882,721.00		1,882,721.00
c. Cost-of-Living Adjustment				3,042,831.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	111,940,251.00	4.40%	116,865,803.00	1.61%	118,748,524.00
2. Classified Salaries						
a. Base Salaries				32,122,899.00		33,882,980.00
b. Step & Column Adjustment				841,109.00		841,109.00
c. Cost-of-Living Adjustment				918,972.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,122,899.00	5.48%	33,882,980.00	2.48%	34,724,089.00
3. Employee Benefits	3000-3999	59,380,084.00	6.60%	63,299,170.00	6.60%	67,476,915.00
4. Books and Supplies	4000-4999	12,277,213.00	0.00%	12,277,213.00	0.00%	12,277,213.00
5. Services and Other Operating Expenditures	5000-5999	13,686,119.00	2.16%	13,981,619.00	2.11%	14,277,119.00
6. Capital Outlay	6000-6999	1,801,901.00	0.00%	1,801,901.00	0.00%	1,801,901.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,842,237.00	0.00%	2,842,237.00	0.00%	2,842,237.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,480,584.00)	0.00%	(1,480,584.00)	0.00%	(1,480,584.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,937,642.00	0.00%	2,937,642.00	0.00%	2,937,642.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				1,832,200.00		1,755,743.00
11. Total (Sum lines B1 thru B10)		235,507,762.00	5.41%	248,240,181.00	2.87%	255,360,799.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,448,717.00		(6,031,606.00)		(7,076,226.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		49,274,479.79		50,723,196.79		44,691,590.79
2. Ending Fund Balance (Sum lines C and D1)		50,723,196.79		44,691,590.79		37,615,364.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	437,279.96		0.00		0.00
b. Restricted	9740					
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	15,900,617.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	33,190,050.00		9,517,110.00		9,789,380.00
2. Unassigned/Unappropriated	9790	1,195,249.83		35,174,480.79		27,825,984.79
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		50,723,196.79		44,691,590.79		37,615,364.79

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	33,190,050.00		9,517,110.00		9,789,380.00
c. Unassigned/Unappropriated	9790	1,195,249.83		35,174,480.79		27,825,984.79
(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)		34,385,299.83		44,691,590.79		37,615,364.79
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.						
REVENUE; 2017-2020 LCFF calculations based on the May Revise using SSC recommendations. EXPENDITURES; 2018-19 B1c is the 2017-18 VUTA 2.5% negotiated salary increase carried forward to 2018-19. 2018-19 B2c is the 2017-18 classified to be negotiated salary increase. 2018-19 & 2019-20 B10 Other Adjustments is the LCAP growth.						

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	0.00%	0.00
2. Federal Revenues	8100-8299	17,073,603.00	0.00%	17,073,603.00	0.00%	17,073,603.00
3. Other State Revenues	8300-8599	12,977,701.00	0.00%	12,977,701.00	0.00%	12,977,701.00
4. Other Local Revenues	8600-8799	6,563,284.00	0.00%	6,563,284.00	0.00%	6,563,284.00
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	29,852,104.00	3.00%	30,747,667.00	3.00%	31,670,097.00
6. Total (Sum lines A1 thru A5c)		66,466,692.00	1.35%	67,362,255.00	1.37%	68,284,685.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,437,700.00		16,317,284.00
b. Step & Column Adjustment				335,130.00		335,130.00
c. Cost-of-Living Adjustment				544,454.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,437,700.00	5.70%	16,317,284.00	2.05%	16,652,414.00
2. Classified Salaries						
a. Base Salaries				10,585,343.00		11,269,817.00
b. Step & Column Adjustment				327,097.00		327,097.00
c. Cost-of-Living Adjustment				357,377.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,585,343.00	6.47%	11,269,817.00	2.90%	11,596,914.00
3. Employee Benefits	3000-3999	18,375,415.00	6.60%	19,588,192.00	6.60%	20,881,013.00
4. Books and Supplies	4000-4999	5,048,586.00	0.00%	5,048,586.00	0.00%	5,048,586.00
5. Services and Other Operating Expenditures	5000-5999	9,793,308.00	0.00%	9,793,308.00	0.00%	9,793,308.00
6. Capital Outlay	6000-6999	6,111,089.00	0.00%	6,111,089.00	0.00%	6,111,089.00
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	687,726.00	0.00%	687,726.00	0.00%	687,726.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	180,800.00	0.00%	180,800.00	0.00%	180,800.00
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)		66,219,967.00	4.19%	68,996,802.00	2.83%	70,951,850.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		246,725.00		(1,634,547.00)		(2,667,165.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,522,904.77		6,769,629.77		5,135,082.77
2. Ending Fund Balance (Sum lines C and D1)		6,769,629.77		5,135,082.77		2,467,917.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,769,630.05		6,036,913.77		4,271,579.77
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	(0.28)		(901,831.00)		(1,803,662.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,769,629.77		5,135,082.77		2,467,917.77

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.						
REVENUE; No change from 2017-18 Adopted. EXPENDITURES; 2018-19 B1c is the 2017-18 VUTA 2.5% negotiated salary increase carried from 2017-18 Designations. 2018-19 B2c classified to be negotiated salary increase.						

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	257,938,205.00	2.39%	264,110,864.00	2.65%	271,109,292.00
2. Federal Revenues	8100-8299	17,098,603.00	-0.15%	17,073,603.00	0.00%	17,073,603.00
3. Other State Revenues	8300-8599	17,870,808.00	0.00%	17,870,808.00	0.00%	17,870,808.00
4. Other Local Revenues	8600-8799	10,515,555.00	0.00%	10,515,555.00	0.00%	10,515,555.00
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)		303,423,171.00	2.03%	309,570,830.00	2.26%	316,569,258.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				127,377,951.00		133,183,087.00
b. Step & Column Adjustment				2,217,851.00		2,217,851.00
c. Cost-of-Living Adjustment				3,587,285.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	127,377,951.00	4.56%	133,183,087.00	1.67%	135,400,938.00
2. Classified Salaries						
a. Base Salaries				42,708,242.00		45,152,797.00
b. Step & Column Adjustment				1,168,206.00		1,168,206.00
c. Cost-of-Living Adjustment				1,276,349.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,708,242.00	5.72%	45,152,797.00	2.59%	46,321,003.00
3. Employee Benefits	3000-3999	77,755,499.00	6.60%	82,887,362.00	6.60%	88,357,928.00
4. Books and Supplies	4000-4999	17,325,799.00	0.00%	17,325,799.00	0.00%	17,325,799.00
5. Services and Other Operating Expenditures	5000-5999	23,479,427.00	1.26%	23,774,927.00	1.24%	24,070,427.00
6. Capital Outlay	6000-6999	7,912,990.00	0.00%	7,912,990.00	0.00%	7,912,990.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,842,237.00	0.00%	2,842,237.00	0.00%	2,842,237.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(792,858.00)	0.00%	(792,858.00)	0.00%	(792,858.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,118,442.00	0.00%	3,118,442.00	0.00%	3,118,442.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				1,832,200.00		1,755,743.00
11. Total (Sum lines B1 thru B10)		301,727,729.00	5.14%	317,236,983.00	2.86%	326,312,649.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		1,695,442.00		(7,666,153.00)		(9,743,391.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		55,797,384.56		57,492,826.56		49,826,673.56
2. Ending Fund Balance (Sum lines C and D1)		57,492,826.56		49,826,673.56		40,083,282.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	437,279.96		0.00		0.00
b. Restricted	9740	6,769,630.05		6,036,913.77		4,271,579.77
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	15,900,617.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	33,190,050.00		9,517,110.00		9,789,380.00
2. Unassigned/Unappropriated	9790	1,195,249.55		34,272,649.79		26,022,322.79
f. Total Components of Ending Fund Balance		57,492,826.56		49,826,673.56		40,083,282.56
(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	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	33,190,050.00		9,517,110.00		9,789,380.00
c. Unassigned/Unappropriated	9790	1,195,249.83		35,174,480.79		27,825,984.79
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.28)		(901,831.00)		(1,803,662.00)
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)		34,385,299.55		43,789,759.79		35,811,702.79
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.40%		13.80%		10.97%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		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)		27,259.25		27,259.25		27,259.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		301,727,729.00		317,236,983.00		326,312,649.00
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)		301,727,729.00		317,236,983.00		326,312,649.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,051,831.87		9,517,109.49		9,789,379.47
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,051,831.87		9,517,109.49		9,789,379.47
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	324,594,792.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	24,876,444.00
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	15,888,043.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	631,523.00
4. Other Transfers Out	All	9200	7200-7299	100,500.00
5. Interfund Transfers Out	All	9300	7600-7629	3,131,192.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,103,005.00
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)				22,854,263.00
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	1,172,612.00
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)				278,036,697.00

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)		27,524.55
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,101.41
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.)	233,595,164.52	8,585.61
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)	233,595,164.52	8,585.61
B. Required effort (Line A.2 times 90%)	210,235,648.07	7,727.05
C. Current year expenditures (Line I.E and Line II.B)	278,036,697.00	10,101.41
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%

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

July 1 Budget
2016-17 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(32,240.00)	0.00	(725,922.00)				
Other Sources/Uses Detail					0.00	3,131,192.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND	15,220.00	0.00	125,418.00	0.00				
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND	8,487.00	0.00	102,645.00	0.00				
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND	5,779.00	0.00	497,859.00	0.00				
Expenditure Detail					161,774.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND	0.00	0.00						
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND	0.00	0.00						
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND	0.00	0.00						
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail						0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					1,861,555.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND	0.00	0.00						
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND	0.00	0.00						
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00	0.00						
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND	0.00	0.00						
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	754.00	0.00						
Expenditure Detail					25,000.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS	0.00	0.00						
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					1,062,863.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND	0.00	0.00	0.00	0.00				
Expenditure Detail						0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								

July 1 Budget
2016-17 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	32,240.00	(32,240.00)	725,922.00	(725,922.00)	3,131,192.00	3,131,192.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(39,275.00)	0.00	(792,858.00)				
Other Sources/Uses Detail					0.00	3,118,442.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,500.00	0.00	38,436.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	4,550.00	0.00	118,489.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	31,225.00	0.00	635,933.00	0.00				
Other Sources/Uses Detail					111,774.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					1,861,555.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					25,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,120,113.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	2,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	39,275.00	(39,275.00)	792,858.00	(792,858.00)	3,118,442.00	3,118,442.00		