G = General Ledger Data; S = Supplemental Data

	G = General Ledger Data; S = Supplemental Data		
Form	Description	Data Supp 2016-17 Estimated Actuals	lied For: 2017-18 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund	<u> </u>	
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	0	
71	Retiree Benefit Fund	G	G
73			
	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund	6	
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	S	
95A	Changes in Assets and Liabilities (Student Body)	S	
Α	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp Budget		GS
CHG	Change Order Form	11	S
DEBT	Schedule of Long-Term Liabilities	S	
ارن	Indirect Cost Rate Worksheet	GS	
	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = Genera	Ledger Data	; S = Supplemental	Data
------------	-------------	--------------------	------

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

are county			ditures by Object					F
		2016	i-17 Estimated Actu	als		2017-18 Budget		
Description Resource Code	Object s Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES								
LCFF Sources	8010-8099	249,568,460 00	0.00	249,568,460,00	257,938,205.00	0.00	257,938,205.00	3,49
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	-24.29
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	-32.89
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	-20.19
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	17,877,446.00	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%
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						Antic constant		
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	180,800.00	3,118,442.00	-0.4%
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	-100.0%
3) Contributions	8980-8999	(27,217,108.00)	27,217,108.00	0.00	(29,852,104.00)	29,852,104.00		
TOTAL, OTHER FINANCING SOURCES/USES	5555-5555	(29,015,239.00)	27,036,308.00	(1,978,931,00)	(32,789,746.00)	29,671,304.00	0.00	0.0%
CIPE, CHIENT INVINDING GOUNGEGIOGES		(29 015 239 00)	21,030,300,00	[1,870,831,00]	[32,169,146,00]	29,0/1,304.00	(3,118,442.00)	57.6%

			· · · · · ·	ditures by Object			0047 40 0		
			2016	17 Estimated Actu	ials		2017-18 Budget		
Description Re		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
E. NET INCREASE (DECREASE) IN FUND ANGE (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
ND BALANCE, RESERVES									
Beginning Fund Balance 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	-17.29
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	-17.29
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	49,742.69	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	513.79
Unrestricted LCAP Carryover Reserve New 21 Century Business Information \$ 2017-18 LCFF Funding Growth Reserv Unrestricted Negotiated Salary/Benefit	0000 0000 0000	9780 9780 9780 9780				2,590,970.00 1,000,000.00 7,446,011.00 4,863,636.00		2,590,970.00 1,000,000.00 7,446,011.00 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

% Diff Column C & F

			ditures by Object			2047 48 Dudost	
	3	2016	5-17 Estimated Actua			2017-18 Budget	
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fun col, D + i (F)
3, ASSETS							
ash							
a) in County Treasury	9110	95,246,132,81	(14,200,005,81)	81,046,127.00			
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			
. 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) Uneamed 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			
TOTAL, DEFERRED INFLOWS		0.00	0.00	0.00			
JND EQUITY							
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)		93,535,510.16	(13,792,960,69)	79,742,549.47			

			2016	-17 Estimated Actua	als		2017-18 Budget		
escription	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
CFF SOURCES			77						
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \							18 0 1		
pal Apportionment sate 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 - Curren	t Year	8012	36,306,467.00	0.00	36,306,467.00	34,399,282 00	0,00	34,399,282.00	-5.3
Slate 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		0047	0.00		0,00	0,00	and the said	0,00	
Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0,00	0.0
Miscellaneous Funds (EC 41604)				make to y			0.00		
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
				MAN ALL		W			
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			10			1			
Unrestricted LCFF Transfers -									
Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0
All Olher LCFF Transfers -	All Other	8091	0.00	0.00	0,00	0.00	0.00	0.00	0.0
ansfers to Charter Schools in Lieu of Property		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	Ω.Ω
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
EDERAL 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	1,132,52 6.00	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 A, Basic Title I, Part D, Local Delinquent	5010	0230		11,57 7,701,50	1,10, 1,01,00		.,	1,000,000	50,7
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



			Expen	ditures by Object					
			2016	-17 Estimated Actua	ıls		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
Title III, Part A, English Learner ram	4203	8290		1,263,137,00	1,263,137,00		447,522.00	447,522.00	-64.6
V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610 3012-3020, 3030-	8290		0,00	0.00		0.00	0,00	0.0
Other NCLB / Every Student Succeeds Act	3199, 4036-4126, 5510	8290		1,587,263.00	1,587,263.00		1,550,712.00	1,550,712,00	-2.3
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	-24.29
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Enlitlement Prior Years	6360	8319		0.00	0.00		0.00	0,00	0.09
Special Education Master Plan Current Year	6500	8311		0.00	0,00		0.00	0.00	0.09
Prior Years	6500	8319		0.00	0,00	U Vinit	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	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0,00	0.00	0.09
Mandated Costs Reimbursements		8550	6,772,000.00	0.00	6,772,000.00	986,235.00	0,00	986,235,00	-85,49
Lottery - Unrestricted and Instructional Materia	ils	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	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590		1,997,358.00	1,997,358.00		1,949,158.00	1,949,158.00	-2.49
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.09
ig/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.09
alifornia Clean Energy Jobs Act	6230	8590		1,612,191.00	1,612,191.00		1,000,000.00	1,000,000.00	-38.09
Career Technical Education Incentive Grant Program	6387	8590		2,080,428.00	2,080,428.00		1,635,491.00	1,635,491.00	-21.49
American Indian Early Childhood Education	7210	8590		0.00	0.00	Title of Live	0.00	0.00	0.09
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.09
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.09
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.09
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	-20.89
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 Actua	Is		2017-18 Budget		-
escription	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% D Colu C &
THER LOCAL REVENUE									1
			-		1				
_r Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0,00	0,00	0.00	0.00	0.00	
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	
Non-Ad Valorem Taxes					- 1132				
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0,00	
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	
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	
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0,00	0.00	0,00	0.00	
Sales									
Sale of Equipment/Supplies		8631	8,000.00	0.00	8,000.00	5,000.00	0.00	5,000.00	
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	-
Food Service Sales		8634	0,00	0,00	0,00	0,00	0,00	0.00	-
All Other Sales		8639	0.00	0,00	0.00	0.00	0,00	0,00	-
Leases and Rentals		8650	505,000.00	175,000.00	680,000.00	445,000.00	175,000.00	620,000.00	-
nterest		8660	925,000.00	0.00	925,000.00	900,000.00	0.00	900,000.00	-
let Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0,00	0.00	0.00	0.00	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	
Interagency Services		8677	957,572.00	802,193.00	1,759,765.00	994,826.00	89,207.00	1,084,033.00	,
Mitigation/Developer Fees		8681	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	
Other Fees and Contracts		8689	100,00	0.00	100.00	0.00	0.00	0,00	-1
Other Local Revenue				(g ')					
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	
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	
aition		8710	0.00	0.00	0.00	0.00	0.00	0.00	
I Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	
ransfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00	an Sallei	0.00	0,00	
From County Offices	6500	8792	1,000,000	6,808,262.00	6,808,262.00		6,063,083.00	6,063,083.00	
From JPAs	6500	8793		0.00	0.00		0.00	0.00	
ROC/P Transfers	0000	5700		0.50	0.70			5.55	
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0,00	
From County Offices	6360	8792		0.00	0.00		0.00	0.00	
From JPAs	6360	8793		0.00	0,00		0.00	0.00	
Other Transfers of Apportionments	AH 0"	0704	2 22	2.05	2.00	2.00	200		
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	00,00	0.00	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	-
From JPAs	All Other	8793	0.00	0.00	0.00	0,00	0.00	0.00	
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	_
OTAL, OTHER LOCAL REVENUE			5,128,031.00	8,031,908.00	13,159,937.00	3,952,271.00	6,563,284.00	10,515,555.00	-2

		2016	i-17 Estimated Actu	als		2017-18 Budget		
Description Resource Co.	Object les 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
CERTIFICATED SALARIES		V.7		.127	1.7			
aficated 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	2,848,898.00	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	8.59
EMPLOYEE BENEFITS			,,			.,,		2.0
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	19.59
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	18.29
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	3,29
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	1.19
Workers' Compensation	3601-3602	4,885,821.00	1,078,314.00	5,964,135.00	5,782,990.00	1,041,153.00	6,824,143.00	14.49
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_09
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	-3.99
Other Employee Benefits	3901-3902	0.00	0_00	0.00	0.00	0.00	0.00	0.09
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	8.99
BOOKS AND SUPPLIES								
roved 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	22.40
ss and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.00	-23,49
As and Other Releience Materials Materials and Supplies	4300	18,291,358.00	6,346,682.00	24,638,040.00	8,150,466.00	2,766,984.00		0.09
Noncapitalized Equipment	4400	2,455,657.00		3,625,675.00	1,096,747.00	1,070,080.00	10,917,450.00	-55,79
	4700	0.00	1,170,018.00	0.00	0.00	0.00	2,166,827.00	-40,29
TOTAL, BOOKS AND SUPPLIES	4700	25,141,439.00	8,656,705.00	33,798,144.00	12,277,213.00	5,048,586.00	17,325,799.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES		23,141,435.00	6,030,703,00	33,798,144,00	12,277,213,00	3,048,380,00	17,323,799.00	-48.79
	5400	205 200 20	4.005.044.00	5 700 044 00	4 400 000 00	0.000.044.00	0.000.044.00	
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	-31,19
Travel and Conferences	5200	406,084.00	605,726.00	1,011,810.00	373,455.00	356,212.00	729,667.00	-27.99
Dues and Memberships	5300	207,207.00	5,944.00	213,151.00	245,079.00	2,370.00	247,449.00	16.19
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	1,260,704.00	2,656,064.00	2,459,650.00	365,127.00	2,824,777.00	P. 40
Transfers of Direct Costs	5710	(687,057.00)	687,057.00	0.00		213,772.00		6.4%
Transfers of Direct Costs Transfers of Direct Costs - Interfund	5750				(213,772.00)		0.00	0.0%
	3/30	(54,040.00)	21,800.00	(32,240.00)	(62,225.00)	22,950.00	(39,275.00)	21.89
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								

are County			Expen	ditures by Object			0047.40 D. I		F
		-	2016	-17 Estimated Actua			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
CAPITAL OUTLAY									
- 7									
J		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 Indir	rect 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 Paymen Payments to Districts or Charter Schools	its	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 Appoint To Districts or Charter Schools	rtionments 6500	7221		0.00	0.00		0.00	0.00	0.0
To County Offices	6500	7222		0.00	0.00	4 N. O. W	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	0.00
To County Offices	6360	7222		0.00	0,00		0.00	0.00	0.09
'o JPAs	6360	7223		0,00	0.00		0.00		0.0
]		7221-7223	0.00	0.00	0.00	0.00	0.00	0,00	0.0
ner Transfers of Apportionments	All Other					0.00		0,00	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	50,000.00	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	-50.29
Debt Service - Interest		7438	100,372.00	0.00	100,372.00	11,578.00	0.00	11,578.00	-88 59
Other Debt Service - Principal		7439	531,151.00	0.00	531,151.00	142 104 00	0.00	142,104.00	-73.29
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	-14.99
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)	9.29
TOTAL, OTHER OUTGO - TRANSFERS OF IN	NDIRECT COSTS		(1,576,469.00)	850,547.00	(725,922.00)	(1,480,584.00)	687,726.00	(792,858.00)	9.29
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	-7.19

				ditures by Object -17 Estimated Actua	ls		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
INTERFUND TRANSFERS	111111111111111111111111111111111111111		6.78						
RFUND 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			1	HAT SEALED					
SOURCES									
State Apportionments Emergency Apportionments		8931	0,00	0.00	0.00	0.00	0.00	0,00	0.0%
Proceeds		- 1							
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%
oceeds 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								2.30	
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	-1.19
3) Other State Revenue		8300-8599	5,339,137.00	5,065,534.00	-5.19
4) Other Local Revenue		8600-8799	832,284.00	491,000.00	-41.09
5) TOTAL, REVENUES			6,707,100,00	6,086,063.00	-9.39
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,698,358.00	2,168,375.00	-19.69
2) Classified Salaries		2000-2999	718,227.00	734,263.00	2.29
3) Employee Benefits		3000-3999	1,273,202.00	1,209,874.00	-5.09
4) Books and Supplies		4000-4999	807,244.00	1,445,135.00	79.09
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%
)) 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					
Interfund Transfers a) Transfers In		8900-8929	0,00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			3,760,580.98	4,179,580.98	11.1%
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%

			2040 47	2047.40	P
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	4,588,474.94		
1) Fair Value Adjustment to Cash in County Treasu	гу	9111	0.00		
b) in Banks		9120	29,052.55		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	21,409.32	7	
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
1) TOTAL, ASSETS			4,638,936.81		
DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	474.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			474.05		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,638,462.76		



r-*			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes		Budget	Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0,00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	48,215.00	35,672.00	-26.0%
All Other Federal Revenue	All Other	8290	487,464.00	493,857.00	1.3%
TOTAL, FEDERAL REVENUE			535,679.00	529,529.00	-1.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	17,523.00	5,000.00	-71.5%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	4,988,607.00	4,960,534.00	-0.6%
All Other State Revenue	All Other	8590	333,007.00	100,000.00	-70.0%
TOTAL, OTHER STATE REVENUE			5,339,137.00	5,065,534.00	-5.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	190,000.00	190,000.00	0.0%
Interagency Services		8677	0.00	0,00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	630,284.00	289,000.00	-54.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			832,284.00	491,000.00	-41.0%
TOTAL, REVENUES			6,707,100.00	6,086,063.00	-9.3%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,066,612.00	1,418,313.00	-31.49
Certificated Pupil Support Salaries		1200	82,446.00	184,754.00	124.19
Certificated Supervisors' and Administrators' Salaries		1300	549,300.00	565,308.00	2.9%
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			2,698,358.00	2,168,375.00	-19.69
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	162,641.00	143,210.00	-11.99
Classified Support Salaries		2200	49,970.00	43,518.00	-12.99
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	490,673.00	547,535.00	11.69
Other Classified Salaries		2900	14,943.00	0.00	-100.09
TOTAL, CLASSIFIED SALARIES			718,227.00	734,263.00	2.20
***PLOYEE BENEFITS					
STRS		3101-3102	343,089.00	313,834.00	-8.59
PERS		3201-3202	92,170.00	107,218.00	16.39
OASDI/Medicare/Alternative		3301-3302	91,130.00	83,890.00	-7.99
Health and Welfare Benefits		3401-3402	538,324,00	513,455.00	-4,69
Unemployment Insurance		3501-3502	1,900.00	1,451,00	-23,69
Workers' Compensation		3601-3602	123,476.00	117,893.00	-4:59
OPEB, Allocated		3701-3702	53,312.00	44,141.00	-17.29
OPEB, Active Employees		3751-3752	29,801.00	27,992.00	-6.19
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			1,273,202.00	1,209,874.00	-5.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	676,330.00	1,418,735.00	109.8%
Noncapitalized Equipment		4400	130,914.00	26,400.00	-79.89
DTAL, BOOKS AND SUPPLIES			807,244.00	1,445,135.00	79.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	106,474.00	0,00	-100.09
Travel and Conferences		5200	50,480.00	18,801.00	-62,89
Dues and Memberships		5300	1,531.00	0.00	-100.09
Insurance		5400-5450	997.00	0.00	-100.09
Operations and Housekeeping Services		5500	85,000.00	0.00	-100.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	S	5600	49,978.00	7,000.00	-86.09
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	15,220.00	1,500.00	-90.19
Professional/Consulting Services and Operating Expenditures		5800	805,215.00	39,879.00	-95_0
Communications		5900	22,943.00	3,800.00	-83,4
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		1,137,838.00	70,980.00	-93.8
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
.nd Improvements		6170	51,678.00	0.00	-100.09
Buildings and Improvements of Buildings		6200	444,034.00	0.00	-100.09
Equipment		6400	37,855.00	0.00	-100.0
Equipment Replacement		6500	0.00	0.00	0,09
TOTAL, CAPITAL OUTLAY			533,567.00	0.00	-100.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.09
Payments to County Offices		7142	0.00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0.09
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0,00	0.00	0,00
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0,00	0.00	0.09
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0,00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)	1	0.00	0.00	0.09

July 1 Budget Adult Education Fund Expenditures by Object

54 72256 0000000 Form 11

Description F	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	125,418,00	38,436.00	-69.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS		125,418.00	38,436.00	-69.4%
TOTAL, EXPENDITURES			7,293,854.00	5,667,063.00	-22.3%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0,00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0,00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT	YI.		0.00	0.00	0.0
OTHER SOURCES/USES				I	
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
) ong-Term Debt Proceeds Proceeds from Certificates		0074	0.00	0.00	0.09
of Participation		8971			
Proceeds from Capital Leases		8972	0,00	0.00	0.09
All Other Financing Sources		8979	0,00	0.00	0.0
(c) TOTAL, SOURCES USES			0.00	0.00	0.04
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



7)					
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%
) 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%
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%



			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes		Budget	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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			251,998.22	251,998.22	0.0%
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		0700			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

			2040 47	2047 49	Downer
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	338,258.92		
1) Fair Value Adjustment to Cash in County Treasu	ry	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	84,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			422,258.92		
DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	72.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	The state of the s		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			72.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			422,186.86		



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0,00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	139,933,00	139,933.00	0.0%
TOTAL, FEDERAL REVENUE			139,933,00	139,933.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0,0%
Child Development Apportionments		8530	0,00	0.00	0.0%
Pass-Through Revenues from		0507	0.00	0.00	0.00/
State Sources	0405	8587	0,00	0.00	0,0%
State Preschool	6105	8590	2,281,315.00	2,017,620,00	-11.6%
All Other State Revenue	All Other	8590	40,000.00	0,00	-100,0%
TOTAL, OTHER STATE REVENUE			2,321,315.00	2,017,620.00	-13.1%
OTHER LOCAL REVENUE					
her Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	nts	8662	0.00	0.00	0_0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0,00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,000.00	8,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	0.0%
TOTAL, REVENUES			2,469,248.00	2,165,553.00	-12.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES		•			
Certificated Teachers' Salaries		1100	30,352,00	18,000.00	-40.7
Certificated Pupil Support Salaries		1200	15,700.00	15,702.00	0,0
Certificated Supervisors' and Administrators' Salaries		1300	130,849.00	57,920,00	55.7
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			176,901.00	91,622.00	-48.2
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,069,775.00	1,081,017.00	1,1
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	40,516.00	10,454.00	-74.2
Clerical, Technical and Office Salaries		2400	51,048.00	44,784.00	-12.3
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			1,161,339.00	1,136,255.00	-2.2
"PLOYEE BENEFITS					
)					
STRS		3101-3102	29,844.00	19,645.00	-34.2
PERS	-	3201-3202	127,550.00	130,731.00	2.5
OASDI/Medicare/Alternative		3301-3302	86,320.00	78,900.00	-8.6
Health and Welfare Benefits		3401-3402	87,391.00	115,190.00	31.8
Unemployment Insurance		3501-3502	671,00	624.00	-7.0
Workers' Compensation		3601-3602	47,105.00	50,438.00	7.1
OPEB, Allocated		3701-3702	19,620.00	18,267,00	-6.9
OPEB, Active Employees		3751-3752	7,184.00	7,820,00	8.9
Other Employee Benefits		3901-3902	0,00	0,00	0.0
TOTAL, EMPLOYEE BENEFITS			405,685.00	421,615.00	3,9
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0,00	0.00	0.0
Books and Other Reference Materials		4200	0,00	0,00	0.0
Materials and Supplies		4300	493,871.00	287,172.00	-41.9
Noncapitalized Equipment		4400	20,000.00	20,000.00	0.0
bod		4700	0.00	0.00	0,0
TOTAL, BOOKS AND SUPPLIES			513,871.00	307,172.00	-40.2

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,149.00	5,000.00	-2.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,000.00	35,000.00	16,7%
Rentals, Leases, Repairs, and Noncapitalized Improveme	nts	5600	17,189.00	3,500.00	-79.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,487.00	4,550.00	-46.4%
Professional/Consulting Services and Operating Expenditures		5800	41,732.00	41,000.00	-1.8%
Communications		5900	3,050.00	1,350.00	-55,7%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		105,607.00	90,400.00	-14.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
nd Improvements		6170	3,200.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,200.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		1			
Transfers of Indirect Costs - Interfund		7350	102,645.00	118,489.00	15.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT (COSTS		102,645.00	118,489.00	15.4%
TOTAL, EXPENDITURES			2,469,248.00	2,165,553.00	-12.3%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Łapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0,00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

(1)			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	3.09
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%
) 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					
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%
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%

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

5					
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			Viiliani		
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,054,914.55	1,126,365.55	-45.2%
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		0700	0.00	0.00	0.000
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.23)	(0.23)	0.0%

	D	Objection	2016-17	2017-18	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	(59,209.03)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,193.40		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	274,979.73		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			224,964.10		
1. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	7,330.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0,00		
6) TOTAL, LIABILITIES			7,330.08		
I. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0,00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			217,634.02		

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

					_
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,642,074.00	8,850,000.00	2.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,642,074.00	8,850,000.00	2.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	660,000.00	680,000,00	3.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			660,000.00	680,000.00	3.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0,00	0.0%
Food Service Sales		8634	1,550,000.00	1,550,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
nterest		8660	35,000.00	35,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0_00	0.0%
Fees and Contracts					
Interagency Services		8677	40,000.00	40,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	58,500.00	58,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,683,500.00	1,683,500.00	0.0%
TOTAL, REVENUES			10,985,574.00	11,213,500.00	2.1%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0,00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0,00	0.0%
TOTAL, CERTIFICATED SALARIES			0,00	0.00	0.09
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,107,485.00	3,237,785.00	4.29
Classified Supervisors' and Administrators' Salaries		2300	572,298.00	587,118,00	2.69
Clerical, Technical and Office Salaries		2400	486,338.00	439,083.00	-9.79
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			4,166,121.00	4,263,986.00	2.39
MPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	504,394.00	586,396.00	16.39
ASDI/Medicare/Alternative		3301-3302	304,358,00	310,412.00	2.09
Health and Welfare Benefits		3401-3402	1,317,495.00	1,445,852.00	9.7%
Unemployment Insurance		3501-3502	2,238.00	2,080.00	-7,1%
Workers' Compensation		3601-3602	174,920.00	170,205.00	-2.7%
OPEB, Allocated		3701-3702	64,900.00	64,059.00	-1.3%
OPEB, Active Employees		3751-3752	68,006.00	74,781,00	10.09
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,436,311.00	2,653,785.00	8.99
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0,00	0,00	0.0%
Materials and Supplies		4300	426,210,00	444,944.00	4.4%
Noncapitalized Equipment		4400	55,059.00	25,000.00	-54.6%
Food		4700	4,345,929.00	4,065,000.00	-6.5%
TOTAL, BOOKS AND SUPPLIES			4,827,198.00	4,534,944.00	-6.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0,0%
Travel and Conferences		5200	15,000.00	14,000.00	-6.7%
Dues and Memberships		5300	600.00	500.00	-16.7%
Insurance		5400-5450	0.00	0.00	0,0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ents	5600	40,450.00	40,450.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,779.00	31,225.00	440.3%
Professional/Consulting Services and Operating Expenditures		5800	108,749.00	65,500,00	-39.8%
Communications		5900	19,500.00	13,500.00	-30.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENI	DITURES		190,078.00	165,175.00	-13.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
quipment		6400	40,619.00	0.00	-100.0%
Equipment Replacement		6500	0,00	0.00	0,0%
TOTAL, CAPITAL OUTLAY			40,619.00	0.00	-100,0%
OTHER OUTGO (excluding Transfers of Indirect Costs	·)				
Debt Service					
Debt Service - Interest		7438	0,00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	497,859.00	635,933.00	27.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		497,859.00	635,933.00	27.7%
TOTAL, EXPENDITURES			12,158,186.00	12,253,823.00	0.8%

7					
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	161,774.00	111,774.00	-30.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			161,774.00	111,774.00	-30.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES		·			
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
ong-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0_0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
•		7699	0.00	0.00	0.0%
All Other Financing Uses		7000	0.00	0.00	0.0%
(d) TOTAL, USES CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			161,774.00	111,774.00	-30.9%

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

(.)			2040 47	2047.49	Downst
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					
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%
) 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%
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

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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%
Prepaid Expenditures					
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%

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
G. ASSETS					
1) Cash a) in County Treasury		9110	12,031,487.39		
Fair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks		9120	0.00	/	
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,999,583.60		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
n) TOTAL, ASSETS			14,031,070.99		
DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			14,031,070.99		



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
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	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
INTERFUND TRANSFERS	Nessariae seass	object oddo			
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,680,755.00	1,680,755.00	0.0%
Other Authorized Interfund Transfers In		8919	180,800.00	180,800.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,861,555.00	1,861,555.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0,00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0,00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,861,555,00	1,861,555,00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Description	Resource Codes	Object Codes	Estillated Actuals	Budget	Біпетелсе
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%
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					
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%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,075,838.00)	2,500.00	-100.0%
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			0.49	2,500.49	510204.1%
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
G. ASSETS					
Cash a) in County Treasury		9110	451,864,65		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0,00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
TOTAL, ASSETS			451,864.65		
1. JEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
Accounts Payable		9500	14,824.18		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			14,824.18		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		- 300	0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			437,040.47		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0,00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0,00	0.0%
Other		8622	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0,00	0,0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	2,500.00	Nev
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			0.00	2,500,00	Nev
TOTAL, REVENUES			0.00	2,500.00	Nev

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0,0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0,00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
CPEB, Allocated		3701-3702	0.00	0.00	0.0%
∪rEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26.00	0.00	-100.0%
Noncapitalized Equipment		4400	11,074.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			11,100.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0_00	0.0%
Operations and Housekeeping Services		5500	0.00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	597.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description F	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	471,456.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		472,053.00	0.00	-100.0%
CAPITAL OUTLAY			-		
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	49,225.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,448,464.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	94,996.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,592,685.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
"Other Transfers Out to All Others		7299	0,00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,075,838.00	0.00	-100.0%

July 1 Budget Building Fund Expenditures by Object

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources County School Bldg Aid		8961	0.00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0,00	0.00	0.00
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

) Y	Barrer C. I	Object O. 1	2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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%
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		2000 2000	0.00	0.00	0.00/
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses 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%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,624,771,00)	725,000.00	-120 0%
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,590,895.22	2,315,895.22	45.6%
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%

\odot					
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	2,880,580.03		
Fair Value Adjustment to Cash in County Treasury	/	9111	0.00		
b) in Banks	,	9120	0.00		
c) in Revolving Fund		9130	0,00		
d) with Fiscal Agent		9135	0,00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0,00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0,00		
8) Other Current Assets		9340	0.00		
TOTAL, ASSETS		35.13	2,880,580.03		
h. DEFERRED OUTFLOWS OF RESOURCES			2/200/200.00		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0400	0,00		
I. LIABILITIES			0,00		
		9500	0.00		
Accounts Payable Due to Grantor Governments		9590	0.00		
, , , , , , , , , , , , , , , , , , ,		9610	0.00		
3) Due to Other Funds 4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		9050	0.00		
			0:00		
J. DEFERRED INFLOWS OF RESOURCES		9690	0.00		
1) Deferred Inflows of Resources		5090	0.00		
2) TOTAL, DEFERRED INFLOWS			0,00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,880,580.03		



			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0,00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0,00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0,0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,315,000.00	3,800,000.00	-11.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,345,000.00	3,830,000.00	-11.9%
TOTAL, REVENUES			4,345,000.00	3,830,000.00	-11.9%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0,00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.09
CLASSIFIED SALARIES			-		
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0,00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0,00	0,00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
alth and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0,00	0.09
Workers' Compensation		3601-3602	0.00	0,00	0.0%
OPEB, Allocated		3701-3702	0.00	0,00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	5,000.00	Nev
Noncapitalized Equipment		4400	0.00	0.00	0,0%
TOTAL, BOOKS AND SUPPLIES			0.00	5,000.00	Nev

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0,00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0,00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	ents	5600	261,031.00	0.00	-100.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	89,039.00	100,000.00	12,3%
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENS	DITURES		350,070.00	100,000.00	-71.49
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.09
Land Improvements		6170	204,116.00	0.00	-100.09
dings and Improvements of Buildings		6200	7,415,585.00	3,000,000.00	-59.59
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			7,619,701.00	3,000,000.00	-60.69
OTHER OUTGO (excluding Transfers of Indirect Costs	;)				
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0,0%
Other Debt Service - Principal		7439	0.00	0,00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	t Costs)		0.00	0.00	0.0%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0,00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.09
		7019			
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES			0,00	0_00	0.09
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0,00	0.00	0.09
Other Sources				1	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0,00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
antributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0,00	0.00	0.0

Description	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%
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				
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
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%
Trevelving Gasii					
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		0700	2 200 00	3,600.00	56.5%
Other Assignments		9780	2,300.00	3,000.00	36.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
onassigneuronappropriated Amount		0100	0.00	5.00	0.07

3					
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	202,841.40		
Fair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0,00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0,00		
8) Other Current Assets		9340	0,00		
TOTAL, ASSETS			202,841.40		
h. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0,00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			202,841.40		



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0,00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0,00	0.0%
Interest		8660	2,300.00	1,300.00	-43.5%
Net Increase (Decrease) in the Fair Value of Investments	S	8662	0.00	0.00	0.0%
Other Local Revenue				l l	
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,300.00	1,300.00	-43.5%
TOTAL, REVENUES			2,300.00	1,300.00	-43.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
∩REB, Allocated		3701-3702	0.00	0.00	0.0%
EB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0,00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description Re	source Codes Object Code	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and	5900	0,00	0.00	0.0%
Operating Expenditures	5800	0.00	0.00	0.0%
Communications	5900			
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES	0,00	0.00	0.0%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0,00	0.0%
dings and Improvements of Buildings	6200	750.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		750.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues	7044	0.00	0.00	0.09/
To Districts or Charter Schools	7211	0.00	0.00	0.0%
To County Offices	7212	0.00		0.0%
To JPAs	7213	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0,00	0.0%
Other Debt Service - Principal	7439	0,00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	ts)	0,00	0.00	0.0%
AL, EXPENDITURES		750,00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0,00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
nnsfers of Funds from .apsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Proposition .	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Description A DEVENUES	Resource Codes	Object Codes	Estimated Actuals	Dudget	Dillerence
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					
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%
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					
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%
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		3	3,392,834.38	3,417,834,38	0.7%
a) Nonspendable		0744	0.00	0.00	0.00
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		9750	0.00	0,00	0.0%
Stabilization Arrangements		9750	0.00	0.00	
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	3,392,833.85	3,417,833.85	0.7%
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0,00	0.00	0.0%

nd.			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	22,806,566.78		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00	a !	
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00	l.	
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
TOTAL, ASSETS			22,806,566.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(3.00)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(3.00)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30			22 202 500 70		
(G9 + H2) - (I6 + J2)			22,806,569.78		



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0,00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0,00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0,00	0.0%
All Other State Revenue	All Other	8590	0.00	0,00	0.0%
TOTAL, OTHER STATE REVENUE			0,00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
ases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,000.00	100,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investm	ents	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	700,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			850,000.00	100,000.00	-88.2%
TOTAL, REVENUES			850,000.00	100,000 00	-88,2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0,00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
EB, Allocated		3701-3702	0.00	0,00	0.0%
UPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,980.00	0.00	-100.0%
Noncapitalized Equipment		4400	10,621.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			32,601.00	0.00	-100.0%

Description R	Resource Codes C	bject Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0,00	0,00	0,0%
Travel and Conferences		5200	0,00	0.00	0,09
Insurance		5400-5450	0.00	0.00	0,0%
Operations and Housekeeping Services		5500	0,00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	3	5600	114,931.00	0.00	-100.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	754.00	0,00	-100.09
Professional/Consulting Services and		5000	407 770 00	0.00	400.00
Operating Expenditures		5800	137,778,00	0.00	-100.09
Communications		5900	352.00	0.00	-100.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		253,815,00	0,00	-100.09
APITAL OUTLAY					
Land		6100	3,504,618.00	0.00	-100.09
Land Improvements		6170	2,659,777.00	0.00	-100.09
dings and Improvements of Buildings		6200	25,130,911.00	100,000.00	-99.69
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	105,280.00	0.00	-100.09
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			31,400,586.00	100,000.00	-99.79
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.09
AL, EXPENDITURES			31,687,002.00	100,000.00	-99.79

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	25,000.00	25,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,000.00	25,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09

Visalia Unified Tulare County

3			2046 47	2017-18	Percent
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	Budget	Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
nsfers of Funds from _apsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0,00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,000.00	25,000.00	0.0%

Visalia Unified Tulare County

.)					
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%
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%
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%

Visalia Unified Tulare County

July 1 Budget Bond Interest and Redemption Fund 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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES			0.00		2.070
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			7,162,368.78	7,162,368.78	0.0%
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash					
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
G. ASSETS					
1) Cash a) in County Treasury		9110	6,909,805.31		
The state of		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0,00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
TOTAL, ASSETS			6,909,805.31	ri,	
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00	ē.	
I. LIABILITIES					
1) Accounts Payable		9500	0.00	1	
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,909,805.31		



			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0,00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies				4.540.000.00	24.024
Secured Roll		8611	3,359,388.00	4,510,288.00	34.3%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF		8629	0.00	0.00	0.0%
Taxes					
Interest		8660	75,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,434,388.00	4,510,288.00	31.3%
TOTAL, REVENUES			3,434,388,00	4,510,288.00	31,3%

54 72256 0000000 Form 51

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,265,000.00	2,425,000.00	91.7%
Bond Interest and Other Service Charges		7434	2,169,388.00	2,085,288.00	-3.9%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		3,434,388.00	4,510,288.00	31.3%
TOTAL, EXPENDITURES			3,434,388,00	4,510,288.00	31.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
OTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0.0%
All Other Financing Uses		7699	0.00	0,00	0.0%
(d) TOTAL, USES		7000	0.00	0,00	0.0%
CONTRIBUTIONS					
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

July 1 Budget Debt Service Fund Expenditures by Object

1			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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%
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		8000 8020	1,082,863.00	1,120,113.00	3.4%
a) Transfers Out		8900-8929 7600-7629	0.00	0.00	0.0%
b) Transfers Out		7000-7020	0.00	5.55	3.07
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					
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%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		=	0.00	0.00	0.0%
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%
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

1) Cash 1) Cash 2) 10 10 10 10 10 10 10 1	===				
Description Resource Codes Object Codes Estimated Actuals Budget Difference	.)				
Cach a) in County Treasury	Description	Resource Codes	Object Codes		
a) in County Treasury 9110 0.00 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00 c) in Revolving Fund 9130 0.00 d) with Flacal Agent 9135 0.00 e) collections awaiting deposit 9140 0.00 2) Investments 9150 0.00 3) Accounts Receivable 9200 0.00 4) Due from Grantor Government 9290 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 10 TOTAL ASSETS 10 0.00 11 Deferred Outflows of Resources 9490 0.00 2) TOTAL DEFERRED OUTFLOWS 9500 0.00 2) TOTAL DEFERRED OUTFLOWS 9500 0.00 4) Que to Grantor Governments 9500 0.00 2) Due to Grantor Governments 9500 0.00 4) Current Loans 9640 0.00 5) Unestmed Revenue 9650 0.00 6) Unestmed Revenue 9650 0.00 6) Unestmed Revenue 9650 0.00 6) TOTAL LIABILITIES 0.00 6) Deferred Inflows of Resources 9690 0.00 1. DEFERRED INFLOWS 9600 0.00 1. DEFERRED INFLOWS 0.00 1. DEFERRED INFLOW	G. ASSETS				
1) Fair Value Adjustment to Cash in County Treasury b) in Banks 9120 c) in Revolving Fund 9130 d) with Fiscal Agent e) collections awaiting deposit 9140 e) collections awaiting deposit 9150 e) collections awaiting deposit 9160 e) collections awaiting deposit 9160 e) Collections awaiting deposit 9170 e) Collections awaiting deposit 9180 e) Collections awaiting deposit 920 e) Colle			9110	0.00	
b) in Banks					
c) in Revolving Fund d) with Fiscal Agent e) collections awaiting deposit 9140 0,000 2) Investments 9150 0,000 3) Accounts Receivable 9200 0,000 4) Due from Grantor Government 9290 5) Due from Other Funds 9310 0,000 6) Stores 9320 0,000 7) Prepaid Expenditures 9330 0,000 8) Other Current Assets 9340 0,000 TOTAL, ASSETS 0,000 TOTAL, ASSETS 0,000 TOTAL, DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 9490 0,000 2) TOTAL DEFERRED OUTFLOWS 0,000 1,000				Crest MA	
d) with Fiscal Agent	·		i		
e) collections awaiting deposit 9140 0.00 2) Investments 9150 0.00 3) Accounts Receivable 9200 0.00 4) Due from Grantor Government 9280 0.00 5) Due from Cher Funds 9310 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 TOTAL ASSETS 0.00 TOTAL ASSETS 0.00 1) Deferred Outflows of Resources 9490 0.00 2) TOTAL DEFERRED OUTFLOWS 0.00 1. LIABILITIES 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 0.00 6) Unearmed Revenue 9650 0.00 6) TOTAL LABILITIES 0.00 6. LIABILITIES 0.00 6. TOTAL LABILITIES 0.00 6. TOTAL LOBER SURCES 9690 0.00 7. TOTAL DEFERRED OUTFLOWS 9650 0.00 8. OUTFLOWS 9650 0.00 9. OUTFLOWS 965					
2) Investments 9150 0.00 3) Accounts Receivable 9200 0.00 4) Due from Grantor Government 9290 0.00 5) Due from Other Funds 9310 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 10TOTAL ASSETS 0.00 10TOTAL ASSETS 0.00 11 Deferred Outflows of Resources 9490 0.00 2) TOTAL DEFERRED OUTFLOWS 0.00 11 Deferred Outflows of Resources 9490 0.00 2) TOTAL DEFERRED OUTFLOWS 0.00 12 Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 0.00 5) Unearmed Revenue 9650 0.00 6) TOTAL, LIABILITIES 0.00 7) Deferred Inflows of Resources 9690 0.00 7) TOTAL, DEFERRED INFLOWS OF RESOURCES 0.00 7) TOTAL, DEFERRED INFLOWS 0.00 8) FUND EQUITY Ending Fund Bilaince, June 30				· ·	
3) Accounts Receivable 9200 0.00 4) Due from Grantor Government 9290 0.00 5) Due from Other Funds 9310 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 TOTAL ASSETS 0.00 TOTAL ASSETS 0.00 TOTAL DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 9490 0.00 2) TOTAL DEFERRED OUTFLOWS 0.00 LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 0.00 5) Unearned Revenue 9650 0.00 6) TOTAL LIABILITIES 0.00 6) TOTAL DEFERRED INFLOWS 6.00 6) TOTAL DEFERRED INFLOWS 0.00				On Value	
4) Due from Grantor Government 9290 0.00 5) Due from Other Funds 9310 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 TOTAL, ASSETS 0.00 H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 0.00 5) Unearmed Revenue 9650 0.00 6) TOTAL, LIABILITIES 0.00 LIABILIT					
5) Due from Other Funds 9310 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 TOTAL ASSETS 0.00 H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 9490 0.00 2) TOTAL DEFERRED OUTFLOWS 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 0.00 5) Unearned Revenue 9650 0.00 6) TOTAL LIABILITIES 1) Deferred Inflows of Resources 9690 0.00 6) TOTAL LIABILITIES 0.00 6) TOTAL DEFERRED INFLOWS OF RESOURCES 0.00 6) TOTAL DEFERRED INFLOWS OF RESOURCES 0.00 6) TOTAL DEFERRED INFLOWS 0.00				Parky Flat regular	
6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 TOTAL, ASSETS 0.00 HTDEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9840 0.00 5) Unearned Revenue 9650 0.00 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 6) TOTAL, LIABILITIES 0.00 LIABILITIES 0.00 6) TOTAL, LIABILITIES 0.00 C.FUND EQUITY Ending Fund Balance, June 30				>5000	
7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 TOTAL, ASSETS 0.00 TOTAL, ASSETS 0.00 TOTAL, ASSETS 0.00 TOTAL, Deferred Outflows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 LIABILITIES 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9840 0.00 5) Unearned Revenue 9650 0.00 6) TOTAL, LIABILITIES 0.00 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 C) DEFERRED INFLOWS OF RESOURCES 9690 0.00 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 9690 0.00 C) TOTAL, DEFERRED INFLOWS 0.00 CK. FUND EQUITY Ending Fund Balance, June 30					
8) Other Current Assets 9340 0.00 TOTAL, ASSETS 0.00 TOTAL, ASSETS 0.00 TOTAL, DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 0.00 5) Unearned Revenue 9650 0.00 6) TOTAL, LIABILITIES 0.00 DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 K. FUND EQUITY Ending Fund Balance, June 30	6) Stores		9320		
TOTAL, ASSETS 0.00	7) Prepaid Expenditures		9330		
### DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES 1) Deferred Inflows of Resources 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY Ending Fund Balance, June 30	8) Other Current Assets		9340	0.00	
1) Deferred Outflows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 0.00 5) Unearned Revenue 9650 0.00 6) TOTAL, LIABILITIES 0.00 LIDEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY Ending Fund Balance, June 30	TOTAL, ASSETS			0.00	
2) TOTAL, DEFERRED OUTFLOWS 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY Ending Fund Balance, June 30	H: DEFERRED OUTFLOWS OF RESOURCES				
LIABILITIES	1) Deferred Outflows of Resources		9490	0.00	
1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 0.00 5) Unearned Revenue 9650 0.00 6) TOTAL, LIABILITIES 0.00 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 K. FUND EQUITY Ending Fund Balance, June 30	2) TOTAL, DEFERRED OUTFLOWS			0.00	
2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 0.00 5) Unearned Revenue 9650 0.00 6) TOTAL, LIABILITIES 0.00 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 K. FUND EQUITY Ending Fund Balance, June 30	I. LIABILITIES				
3) Due to Other Funds 9610 0.00 4) Current Loans 9640 0.00 5) Unearned Revenue 9650 0.00 6) TOTAL, LIABILITIES 0.00 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 K. FUND EQUITY Ending Fund Balance, June 30	1) Accounts Payable		9500	0.00	
4) Current Loans 9640 0.00 5) Unearned Revenue 9650 0.00 6) TOTAL, LIABILITIES 0.00 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 K. FUND EQUITY Ending Fund Balance, June 30	2) Due to Grantor Governments		9590	0.00	
5) Unearned Revenue 9650 0.00 6) TOTAL, LIABILITIES 0.00 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 K. FUND EQUITY Ending Fund Balance, June 30	3) Due to Other Funds		9610	0.00	
6) TOTAL, LIABILITIES 0.00 J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 K. FUND EQUITY Ending Fund Balance, June 30	4) Current Loans		9640	0.00	
J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS 6. FUND EQUITY Ending Fund Balance, June 30	5) Unearned Revenue		9650	0.00	
1) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 K. FUND EQUITY Ending Fund Balance, June 30	6) TOTAL, LIABILITIES			0.00	
2) TOTAL, DEFERRED INFLOWS 6. FUND EQUITY Ending Fund Balance, June 30	J. DEFERRED INFLOWS OF RESOURCES				
K. FUND EQUITY Ending Fund Balance, June 30	1) Deferred Inflows of Resources		9690	0.00	
K. FUND EQUITY Ending Fund Balance, June 30	2) TOTAL, DEFERRED INFLOWS			0.00	
	K. FUND EQUITY				
(G9 + H2) - (I6 + J2)	Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	



Description Resource Code	es Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE				
All Other Federal Revenue	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.0%
OTHER STATE REVENUE				
All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0,0%
OTHER LOCAL REVENUE				
Interest	8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0%
Other Local Revenue	1			
All Other Local Revenue	8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	0,0%
TOTAL, REVENUES		0,00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
ਿ-bt Service				
Debt Service - Interest	7438	682,863.00	670,113.00	-1.9%
Other Debt Service - Principal	7439	400,000.00	450,000.00	12.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		1,082,863.00	1,120,113,00	3.4%
TOTAL, EXPENDITURES		1,082,863.00	1,120,113.00	3.4%

			0040 :-	0047.40	
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		1			
Other Authorized Interfund Transfers In		8919	1,082,863.00	1,120,113.00	3.4%
(a) TOTAL, INTERFUND TRANSFERS IN			1,082,863.00	1,120,113,00	3.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0,0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.0%
OTHER SOURCES/USES				,	
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0,00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0,0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,082,863.00	1,120,113,00	3,4%

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%
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					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	16,215,328.01		
		9111	0.00		
Fair Value Adjustment to Cash in County Treasury					
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	13,024,299.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0,00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
, , ,			0.00		
g) Accumulated Depreciation - Equipment		9445			
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			29,239,627.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	4,636,918.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
Long-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0,00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			4,636,918.00		
FERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			24,602,709.01		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0,00	0.0%
Interest		8660	118,000.00	125,000.00	5.9%
Net Increase (Decrease) in the Fair Value of Inves	stments	8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	36,756,720.00	39,564,307.00	7.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
્યા Other Local Revenue		8699	190,029.00	100,000.00	-47.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,064,749.00	39,789,307.00	7.4%
TOTAL, REVENUES		_	37,064,749.00	39,789,307.00	7.4%



		2016-17	2017-18	Percent
Description	Resource Codes Object Co		Budget	Difference
CERTIFICATED SALARIES				
Certificated Pupil Support Salaries	1200	0,00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.0%
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	127,239.00	165,417.00	30.0%
Clerical, Technical and Office Salaries	2400	169,012.00	193,363.00	14.4%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		296,251.00	358,780.00	21.1%
EMPLOYEE BENEFITS				
STRS	3101-31	0.00	0.00	0.0%
PERS	3201-32	02 40,994,00	55,723.00	35.9%
DI/Medicare/Alternative	3301-33	02 31,133.00	27,448.00	-11.8%
Health and Welfare Benefits	3401-34	02 72,043.00	79,768.00	10.7%
Unemployment Insurance	3501-35	02 149.00	181.00	21.5%
Workers' Compensation	3601-36	02 12,168.00	14,736,00	21.1%
OPEB, Allocated	3701-37	02 4,593,00	5,562,00	21.1%
OPEB, Active Employees	3751-37	52 3,744.00	4,104.00	9.6%
Other Employee Benefits	3901-39	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		164,824.00	187,522.00	13,8%
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	595.00	600.00	0.8%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		595.00	600.00	0,8%



Description Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES	0.5,000.000.00			
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	2,473.00	2,400.00	-3.0%
Dues and Memberships	5300	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,166.00	1,200.00	2,9%
Transfers of Direct Costs - Interfund	5750	2,000.00	2,000.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	40,557,922.00	40,956,000.00	1.0%
Communications	5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		40,563,761.00	40,961,800.00	1.0%
DEPRECIATION				
Depreciation Expense	6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION		0.00	0.00	0.0%
TOTAL, EXPENSES		41,025,431.00	41,508,702.00	1.2%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0,00	0.00	0.0%
):s					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
Ãoc_rs							
Cash							
in County Treasury	9110	0.00		0.00			0.00
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/							
Other Agencies	9620	0.00		0.00			0.00
TOTAL, LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
Ascars							
Cash							
in County Treasury Fair Value Adjustment to	9110	0.00		0.00			0.00
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/							
Other Agencies	9620	0.00		0.00			0.00
TOTAL, LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00

	2016-	17 Estimated	l Actuals	20	017-18 Budge	et
Description	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 Cholce/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	0.00	0.00	0.00	0.00	0.00	0.00
School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA	0.00	0.00	0.00	0.00	0.00	0.00
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	2.22	0.00	2.00	0.00	0.00	0.00
a. County Community Schools	0.30	0.30	0.30	0.30	0.30 272,42	0.30
b. Special Education-Special Day Class	272.42 0.00	272.42 0.00	272.42 0.00	272.42	0.00	272.42 0.00
c. Special Education-NPS/LCI 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		0.20		1 3 3 3 3 4 4 4 4	WE SENDEN.	5.20
(Enter Charter School ADA using Tab C. Charter School ADA)				and the second		

	2016-	17 Estimated	Actuals	2	017-18 Budge	et
				Estimated P-2	Estimated	Estimated
D ription	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
B. JUNTY OFFICE OF EDUCATION				W		
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	Į.					
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		MATERIAL SERVICES	基础特别的社会社		以 自由的特殊	
Tab C. Charter School ADA)	国情形をかかい場合	WIND NO. SHELLER	医肾上腺 医二次	100 - 1 - 1 - 1 - 1 (IV		

ulare County	2016	-17 Estimated	ł Actuals	20	017-18 Budge	Form
	2010	- I LStillatet	Actuals	Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial Charter schools reporting SACS financial data separately	al data in their F y from their auth	und 01, 09, or 62 norizing LEAs in	2 use this worksl Fund 01 or Fund	neet to report ADA 62 use this work	A for those char sheet to report	ter schools. heir ADA.
FUND 01: Charter School ADA corresponding to Sa	ACS financial d	ata reported in	Fund 01.			
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,	0,00	0,00				5,00
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				0.00	0.00	0.00
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 d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs:	0.00	0.00	0.00	0.00	0.00	0.00
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	044.04	011.04	911.04	1,281.04	1,281.04	1 201 04
(Sum of Lines C1, C2d, and C3f)	911.04	911.04	911.04	1,281.04	1,201.04	1,281.04
FUND 09 or 62: Charter School ADA corresponding					·	
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	0.00	0.00	0.00	0.00	0.00	0.00
a. County Group Home and Institution Pupils 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,	0.00	0.00	0,00	0.00	0.00	0.00
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				li l		
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools	0.00		0.00	0.00	0.00	0.00
f. Total, Charter School Funded County	5.50					3.33
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					4 00 0	
(Sum of Lines C4 and C8)	911.04	911.04	911.04	1,281.04	1,281.04	1,281.04

July 1 Budget 2016-17 Estimated Actuals Schedule of Capital Assets

Unified	County
/isalia	ulare

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities: Capital assets not being depreciated:	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		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	00.00	0.00	413,470,228.00
Accumulated Depreciation for:			C			C
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	00.00	0.00	262,259,128.00
Governmental activity capital assets, net	172.547,138.00	159,951,876.00	332,499,014.00	00:00	0.00	332,499,014.00
Business-Type Activities: Capital assets not being depreciated: Land			00.0			00.0
Work in Progress			0.00			0.00
Total capital assets not being depreciated	00.00	00.00	00.00	00:00	0.00	0.00
Capital assets being depreciated:			S			o
Buildings			00:00			00.00
Equipment			0.00			0.00
Total capital assets being depreciated	00:00	00:00	00:00	00:00	0.00	00:00
Accumulated Depreciation for:		26				
Land Improvements			0.00			0.00
Buildings			00.00			0.00
Equipment			00.00			0.00
Total accumulated depreciation	00.00	00.00	00.00	00.00	0.00	0.00
Total capital assets being depreciated, net	00.00	00.00	0.00	00.00	0.00	0.00
Business-type activity capital assets, net	00:00	00:00	00:00	00.00	0.00	0.00

Printed: 6/7/2017 11:03 AM

ESTIMATES THROUGH THE MONTH OF A. BEGINNING CASH B. RECEIPTS	040									
ESTIMATES THROUGH THE MONTH OF A. BEGINNING CASH B. RECEIPTS	Object		July	August	September	October	November	December	January	February
	HNI									
B. RECEIPTS			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
LOFF/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	00.0	00.0	000	17,576,291.00	2 562 477 00	00.0
Miscellaneous Funds	6608-0808		(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	The State of the S		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		00.00	00 0	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	00 000 000	00.000,009	2,500,000.00	800,000.00
Interfund Transfers In	8910-8929		00.00	00.00	0.00	00:00	00:00	00.0	00.0	00.0
All Other Financing Sources	8930-8979	Child Ann	00.00	00:0	00:0	00'0	00.00	00 0	00'0	00'0
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	1	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	10 10 10 10 10	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	800,000,000	1,500,000.00	700,000,00
Services	2000-5999	THE PERSON NAMED IN	700,000,00	3,000,000.00	1,300,000,00	2,500,000.00	1,600,000.00	00'000'006	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		00:00	00.0	00.0	370,300.00	00.00	380,000.00	235,000.00	165,900.00
Interfund Transfers Out	7600-7629		00.0	00.00	00.00	00:00	0.00	00:00	00'0	00'0
All Other Financing Uses	7630-7699	The state of the s	00:00	00'0	00:00	00:00	0.00	00.0	00.00	00.00
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 Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	00'0	0.00	00.0	00.00	00'0	0.00	00.0	00'0	00 0
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	00.00	00:00	00.00	0.00	00'0	00:00	00:00	0.00	0.00
Stores	9320	00.00	00.00	00.00	0.00	00.00	00.00	00:00	00:00	00.0
Prepaid Expenditures	9330	00.0	00'0	00.0	00.00	00.0	00.00	00:00	00.00	00:00
Other Current Assets	9340	00.0	00.00	00.00	00:00	00.00	00.00	00.0	00.00	00.00
Deferred Outflows of Resources	9490	00.0	00.00	00.00	00.00	00.00	00.00	00:00	0.00	0.00
SUBTOTAL		00.0	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		1								
Accounts Payable	9500-9599	00.00	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	00.0	000	0.00	000	00.00	00:00	00.00	000	00 0
Current Loans	9640	00.0	00:00	00.00	00.00	00.00	00.00	00.00	00.00	00.0
Uneamed Revenues	9650	00.0	00'0	00.0	00.00	00.00	00.00	00.00	00.00	00.00
Deferred Inflows of Resources	0696	00.0	00.00	00.00	00.0	00'0	00.00	00.00	00.00	00'0
SUBTOTAL		00.0	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	0,00	S	S	G G	G G	c c	o o	C	o o	ó
TOTAL BALANCE SHEET ITEMS	200	00.0	73 056 030 001	9 147 450 00	2 725 250 00	(00 040 000 000	1 222 525 00	477 300 00	2 126 800 00	1 020 130 00
E NET INCREASE/DECREASE (B - C + D)	ć		841 184 00	7 436 205 001	5 136 115 00	(23 070 303 00)	/3 OFF 180 OO	00 030 020 00	2 116 452 00	/6 078 484 00)
F ENDING CASH (A + F)		The same of the sa	56 638 568 56	49 202 363 56	54 338 478 56	30 359 176 56	26 403 987 56	40 477 856 56	52 504 309 56	46 515 825 56
C TAIDING CAST		TOTAL PROPERTY.	00,000,000	49,502,303,30	24,030,470,30	30 339 170 30	00,106,004,02	49,477,020,20	22,334,303,30	46,515,625

Printed: 6/7/2017 11:03 AM

BUDGET

Visalia Unifiei Tulare County

unty			Cashflow	Cashflow Worksheet - Budget Year (1)	t Year (1)			
	Object	March	April	May	June	Accruals	Adjustments	TOTAL
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	31/14/2017	TOTAL PARTY	
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	00.0	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)	00.00	35,404,545,00
Miscellaneous Funds	6608-0808	(288,652.00)	(98,735.00)	(30,936,00)	(218,309.00)	0.00	00.00	(1,182,786.00)
Federal Revenue	8100-8299	2,098,200,00	204,458.00	00.00	5,632,219.00	3,266,827.00	00:00	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	00.00	17,870,808.00
Other Local Revenue	6628-0098	1,200,000,00	800,000.00	700,000,00	1,420,555.00	00.00		10,515,555.00
Interfund Transfers In	8910-8929	00.00	00.00	00.00	00.00	00:00		0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	00.00	00 0	0.00
C DISBIDSEMENTS	I	00.160,622,12	24,528,071,00	24.898 / 04.00	31,608,830.00	19,083,221,00	0.00	303,423,171,00
C DISBORSEINEN IS 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
Classified Salaries	2000-2999	3,392,545.00	3,440,900.00	3,619,280.00	3,804,710,00	3,255,587.00	00:0	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	00.00	77,755,499,00
Books and Supplies	4000-4999	200,000,00	00.000.006	2,200,000,00	3,090,000,00	865,799.00	00.00	17,325,799.00
Services	2000-5999	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
Capital Outlay	6659-0009	1,008,000.00	600,200,00	00.008,009	500,785.00	338,835.00	00.00	7,912,990.00
Other Outgo	7000-7499	372,000.00	129,000,00	174,000.00	223,179.00	0.00	00.00	2,049,379,00
	7600-7629	00 0	00:00	1,032,800.00	1,030,300.00	1,055,342.00	00.0	3,118,442,00
	7630-7699	00.00	00.0	00:00	00.00	0.00	00:00	00:00
,,		24,465,475.00	25,470,536.00	28,225,406.00	30,889,801.00	15,562,203.00	00:00	301,727,729,00
D. BALANCE SHEET ITEMS Assets and Deferred Outflows								
Cash Not In Treasury	9111-9199	00.00	00.0	00.0	00:00	00:0	00.00	0.00
Accounts Receivable	9200-9299	139,015.00	299,155.00	00.00	0.00	00.0		16,716,695.00
Due From Other Funds	9310	00'0	00.00	0.00	00.00	00.00	00.00	00:00
Stores	9320	00.0	00.00	00.00	00.00	00.00	00.00	00:00
Prepaid Expenditures	9330	00.0	00.0	00.0	00:00	000		00:00
Other Current Assets	9340	00.00	00:00	00'0	00.00	00:00	00:00	00:00
Deferred Outflows of Resources	9490	00.0	00.00	00.00	00.00	00:0	00.00	00.00
SUBTOTAL		139,015.00	299,155.00	00'0	00 0	00.00	0.00	16,716,695,00
Accounts Dayable	0500 0500	00 090 67	000	000	G	o o		00 000
Due To Other Ernde	9300-9399	(2,300,00)	00.00	00.0	000	0.00	0.00	30,321,26,06
Current Cope	9010	00.0	0000	900	0.00	00.0		0.00
	040	00.0	00.0	00.00	0.00	00.0		0.00
Olleanied Neverines	0006	0.00	0.00	0.00	0.00	0.00		00.0
Deferred Inflows of Resources	0696	0.00	0.00	00.0	00.00	00.0		00.0
SUBTOTAL		(2,960.00)	160.00	00'0	00:00	00 0	00.0	30,521,270,00
Suspense Clearing	9910	0.00	00.00	00 0	00.0	00.0	0.00	00.0
TOTAL BALANCE SHEET ITEMS		141,975,00	298,995.00	00.00	00.00	00.0		(13,804,575.00)
E. NET INCREASE/DECREASE (B - C + D)	(O -	(3.097.449.00)	(643,470,00)	(3,326,702,00)	719,029.00	3,521,018.00		(12,109,133,00)
F. ENDING CASH (A + E)		43,418,376.56	42,774,906.56	39,448,204,56	40,167,233.56		The second second second	THE PERSON SECTION IN
G. ENDING CASH, PLUS CASH								
ACCRUALS AND ADJUSTMENTS		The state of the s		THE ROLL OF THE PERSON NAMED IN	THE PROPERTY OF		100 mm	43,688,251.56

42,708,242.00 77,755,499.00 17,325,799.00

127,377,951.00

0.00

301,727,729.00

0.00 303,423,171,00

35,404,545.00 17,098,603,00 17,870,808.00 10,515,555,00

223,716,446.00 (1,182,786.00) Printed: 6/7/2017 11:03 AM

1,695,442.00

July dget 2017 Jdget Cashflow Worksheet - Budget Year (2)

A BEGINNING CASH B. RECEIPTS LCFFRevenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds Property Taxes Miscellaneous Funds Property Taxes Miscellaneous Funds Miscellaneous Funds Property Taxes Miscellaneous Funds Property Taxes Other Local Revenue Sa00-8299 Other State Revenue Sa00-8299 Interfund Transfers In Services Castificated Salaries Castificated Outflows Castificated Outflows Castificated Outflows Castificated Outflows Castificated Inflows Castifi									
STIMATES THROUGH THE MONTH BEGINNING CASH RECEIPTS CFFRevenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds ederal Revenue Other State Revenue Other State Revenue Other State Revenue Other Financing Sources Conflicated Salaries Control RECEIPTS Conflicated Salaries Classified Salaries Clararica Outflows of Resources Substant Assets Accounts Receivable Due To Other Funds Cherrical Indos Chararical Indos Character Indos Character Indos Character Indos Chararical Indos Character I		July	August	September	October	November	December	January	February
RECEIPTS CFFRevenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds Miscellaneous Funds Miscellaneous Funds Apportionment Property Taxes Miscellaneous Funds Miscellaneous Funds Teachral Revenue Other State Revenue All Other Financing Sources TOTAL RECEIPTS DISBURSEMENTS Sertificated Salaries Classified Salaries Classified Salaries Classified Salaries Services Services Services Classified Salaries Cortant Assetis Cortant Assetis Cortant Assetis Cortant Payable Due To Other Funds Current Inservations Cortant Inservations Cortan									
RECEIPTS CFFRevenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds Miscellaneous Funds All Other State Revenue Interfund Transfers In All Other Financing Sources TOTAL RECEIPTS DISBURSEMENTS Sertificated Salaries Clarssified Salaries Clarssified Salaries Services Services Services Services Services Classified Salaries Contra Outlows of Resources Sub Tother Funds Stores Countra Assets Countrary Londs Countrar	MI THE RESIDENCE AND	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
Principal Apportionment Property Taxes Miscellaneous Funds eederal Revenue Other State Revenue Other State Revenue Other State Revenue Other Cocal Revenue Other Local Revenue Other Financing Sources Cortificated Salaries Classified Salaries Capture Drate Firancia Ustra Salaries Cash Not in Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Coutron Current Assets Checourts Payable Due To Other Funds Current Funds Chemory Lother Funds Chem									
Property Taxes Miscellaneous Funds eederal Revenue Other State Revenue Other State Revenue Other State Revenue Other Local Revenue Other Financing Sources Cortificated Salaries Classified Salaries Capture Financing Uses Capture Duttay Other Financing Uses Cash Not In Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Coutron Current Assets Coutront Payable Due To Other Funds Chront Payable Due To Other Funds Chront Payable Due To Other Funds	19	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
Miscellaneous Funds ederal Revenue Other State Revenue Other State Revenue Other State Revenue Other Local Revenue Other Linancing Sources TOTAL RECEIPTS DISBURSEMENTS Serfficated Salaries Classified Salaries Classified Salaries Classified Salaries Classified Salaries Classified Salaries Classified Supplies Services Captro Outlay Other Financing Uses Services Captro LisbursEments BALANCE SHEET ITEMS BALANCE SHEET ITEMS Sets and Deferred Outflows Cash Not In Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Cacounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Accounts Payable Due To Other Funds Current Payable Due To Other Funds Chrony Payable Due To Other Funds	92	0.00	00:00	00:00	00.00	00'0	17,576,291.00	2,562,477.00	00'0
Dither State Revenue Other State Revenue Other State Revenue Other Local Revenue Interfund Transfers In Interfund Transfers In Seasified Salaries Classified Salaries Captro Outday Cortar Lougo Other Financing Users From Other Financing Users Stores Cash Not In Treasury Accounts Receivable Due From Other Funds Stores Chepaid Expenditures Other Current Assets Coutron's Payable Due To Other Funds Chrony Lough Chrony	66	(128,825.00)	88,689.00	(80,273.00)	(152,049,00)	(83,333.00)	(83,333.00)	(53,515,00)	(53,515.00)
Other State Revenue Other Local Revenue Interfund Transfers In All Other Financing Sources Corrificated Salaries Classified Salaries Clare Loutgo Clare Toutgo Clare Loutgo Clare Loutgo Clare Funds Classified Salaries Classified Expenditures Classified Expenditures Classified Expenditures Classified Salaries Clare Current Assets Classified Clared Inflows Cacounts Payable Clared Outflows of Resources Classified Expenditures Classified Clared Inflows Countries Payable Clared Loutge Classified Clared Inflows Countries Payable Classified Clared Inflows Countries Payable Classified Clared Inflows Classified Clared Inflows Classified Clared Inflows Countries Payable Classified Clared Inflows Classified Clared Inflower Classifie	66	00.00	35,760.00	19,172.00	3,588,894,00	124,378.00	2,091,594.00	35,414.00	1,687,00
Other Local Revenue Interfund Transfers In All Other Financing Sources IOTAL RECEIPTS Certificated Salaries Classified Salaries Clarat DisBurssements Classified Transfers Outflows Classified Salaries Classified Salaries Classified Salaries Classified Salaries Classified Classified Classified Salaries Clas	66	00.00	00.00	00'0	5,060,130.00	2,093,817,00	94,999,00	5,058,842.00	(10,000.00)
All Other Financing Sources I/I Other Financing Sources I/I Other Financing Sources I/I Other Financing Sources Sertificated Salaries Sertificated Salaries Employee Benefits Sooks and Supplies Services I/I Other Financing Uses Services	66	95,000.00	100,000.00	700,000.00	1,000,000.00	00.000,009	00.000,009	2,500,000.00	800 000 000
All Other Financing Sources ICOTAL RECEIPTS DISBURSEMENTS Sertificated Salaries Captificated Supplies Serticated Outlay Accounts Receivable Cash Not In Treasury Accounts Receivable Cash Not In Treasury Captificated Current Assets Captificated Current A	29	00.0	00.00	0.00	00.00	00.00	00.00	00.00	00.00
DISBURSEMENTS Certificated Salaries Classified Salaries Capture Supplies Services Capture Financing Uses CTOTAL DISBURSEMENTS BALANCE SHEET ITEMS Cash Not In Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Cacher Current Assets Cacher Current Assets Course Accounts Payable Due To Other Funds Substant Current Assets Checounts Payable Due To Other Funds Checounts Payable Due To Other Funds Checounts Payable Due To Other Funds	19 19 19 19 19 19 19 19 19 19 19 19 19 1	00.00	00.0	00.0	00.0	00'0	00.00	0.00	00.00
DISBURSEMENTS Sertificated Salaries Classified Salaries Classified Salaries Classified Salaries Classified Salaries Classified Salaries Services Capital Outlay Other Financing Uses CTOTAL DISBURSEMENTS BALANCE SHEET ITEMS BALANCE SHEET ITEMS Cash Not In Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Counts Receivable Due To Outflows of Resources SUBTOTAL Disburses Checounts Assets Checounts Assets Checounts Assets Checounts Assets Checounts Assets Checounts Payable Due To Other Funds Checounts Payable Due To Other Funds	Si Constitution of the last	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
Local									
Loes	66	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
SS ST S	66	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
Sez	66	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
Security	66	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	700,000,007
LOG S	66	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
Local	66	140,000.00	165,000.00	721,700.00	726.000.00	713,000.00	795,370,00	958,300.00	645 000 00
Loes	66	0.00	00:00	00.0	370,300,00	00.0	380,000.00	235,000.00	165,900,00
roes	59	00.00	00.0	00.0	00.00	00.00	0.00	00.0	00.0
roes	66	00.00	00.00	0.00	00:00	00.00	0.00	00.00	00.00
Ces		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
8									
seo.	00.00	0.00	00.00	00:00	00:0	00:0	0.00	00.0	0.00
Sec.	00.0	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
%		00.00	00.00	00.00	00.00	00.00	00.0	00.00	00.0
seo.	00.0	00.00	00.0	00:00	00:0	00.0	00.00	00.0	00.0
8	00.0	00'0	00.00	00:00	00'0	00.00	00'0	00.00	00:00
S		00.00	00.00	00.00	00'0	00.00	00:00	00.00	0.00
100.0	0.00	00'0	00.00	00.00	00'0	00.0	00.0	00.00	0.00
1000	00.00	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
ş									
		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)
	00.00	00.00	00.00	00.00	00.00	00.0	0.00	00.00	0.00
		00:00	00.00	00.00	00'0	00.00	00.0	00.00	00.0
		00'0	00.0	0.00	00.00	00.00	00.0	0.00	00.00
Deferred Inflows of Resources 9690	00:00	00.00	00.0	00:0	000	00.00	00.0	00.00	00:00
SUBTOTAL	00:00	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 Cleaning	000	000		000	000	C	000	000	000
SHEET ITEMS		(3.056.030.00)	3 147 450 00	2 735 350 00	(73 039 240 00)	1 333 525 00	1 477 390 00	2 126 880 00	1 029 130 00
F NET INCREASE/DECREASE (R - C + D)		777 184 00	(7 661 205 00)	4 909 115 00	(24 206 245 00)	(4 182 189 00)	22 846 870 00	889 453 00	(6.305.484.00)
1		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	THE REAL PROPERTY.								
ACCRUALS AND ADJUSTMENTS				S PART OF THE PART	A SHELLERING	25 Jan 14 Mark (1900)			元年

Printed: 6/7/2017 11:03 AM

dget dgget

July 2017

Visalia Uniffe Tulare County

256 00000000 Form CASH

er - Budget Year (2)	
Cashflow Workshee	

Object March April May	ESTIMATES THROUGH THE MONTH OF JUNE		16 695 266 00	0.00 7.305.040.00	(288.652.00) (98.735.00)	204,458.00	122.042.00 1.040.39		0.00	00:00	21,726,051.00 25,028,071.00 25,398,704.00	1000-1999 11,338,790,00 11,512,848,00 11,541,842,00	3,535,900,00	6,961,140.00 6,994,588.00	00'000'006	2,525,000,00	600,200.00	129,000.00	1,	00:00	25,192,475.00 26,197,536.00 28,952,406.00	911-9199	139.015.00 299.155.00	00:00	0.00	0.00	9340 0.00 0.00	00.00	9500-9599 (2) 980 (0) 000 000 000 000 000 000 000 000 00	000	00.0	00.0	0.00	160.00	141 975 00 298 96	C+D) (3.324.449.00) (870.470.00) (3.553.70)	23 910 233 56 23 039 763 56
June		19 486 061 56	20 961 393 00		The second secon	3,241.82				0.00	32,108,830.00 19,230,879.00	12,088,880,00							1,030,300.00 1,055,342.00		31,619,801.00 13,813,630.00	000			0.00				0000						00.0	5 417 24	MATALLE .
Adiustments		THE REAL PROPERTY.										00.0									00.0	00 0			0.00				000						0.00		SECURIOR SECURIOR
TOTAL		Control College	229 889 105 DO								309,570,830.00	129,595,802,00									310,541,149.00	c	16 716 69		00'0	00.00			30 521 270 00					30,521,27	0.00		8
BUDGET		SCOTILE DE L'ANDRE	229 889 105 00	35 404 545 00	(1.182.786.00)	17,073,603.00	17,870,808.00	10,515,555.00	00:0	0.00	309,570,830.00	129,595,802.00	43,876,448.00	82,887,362.00	17,325,799.00	23,774,927.00	7,912,990.00	2,049,379.00	3,118,442.00		310,541,149.00		STATE OF THE PARTY					The state of the s			THE STREET					(970 319 00)	

	NNUAL BUDGET REPORT: uly 1, 2017 Budget Adoption	
	Insert "X" in applicable boxes:	
X	This budget was developed using the state-adopted Criteria a necessary to implement the Local Control and Accountability will be effective for the budget year. The budget was filed and governing board of the school district pursuant to Education C 52062.	y Plan (LCAP) or annual update to the LCAP that id adopted subsequent to a public hearing by the
X	If the budget includes a combined assigned and unassigned a recommended reserve for economic uncertainties, at its publi the requirements of subparagraphs (B) and (C) of paragraph Section 42127.	lic hearing, the school district complied with
	Budget available for inspection at:	Public Hearing:
	Place: Visalia Unified SD, 5000 W Cypress, Visalia Date: June 08, 2017 Adoption Date: June 27, 2017 Signed: Clerk(Secretary of the Governing Board (Original signature required)	Place: Visalia USD 5000 Cypress Vis, CA Date: June 13, 2017 Time: 07:00 PM
	Contact person for additional information on the budget report	orts;
	Name: Clarise L. Dilbeck	Telephone: 559-730-7643
	Title: VUSD Administrative Services Director, Buc	ud 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.

Met	Me
the	
ee l	
	ee

July 1 Budget FINANCIAL REPORTS 2017-18 Budget School District Certification

RITER	IA AND STANDARDS (continu	ued)	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.	х	
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.		х
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	Х	
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.		х
6а	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.		х
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.		х
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.		х
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	Х	
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.	х	
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.	х	

PPLE	MENTAL 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?	х	
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?	х	
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?	х	
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)?	х	
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	

July 1 Budget FINANCIAL REPORTS 2017-18 Budget School District Certification

UPPLE	MENTAL INFORMATION (con		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, are they lifetime benefits? 	Х	
		 If yes, do benefits continue beyond age 65? 	Х	
		 If yes, are benefits funded by pay-as-you-go? 	Х	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	 Certificated? (Section S8A, Line 1) 	Х	
		 Classified? (Section S8B, Line 1) 	Х	
		 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? 		х
		 Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 27	7, 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

DDITIO	ONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	х	
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?		х
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?	х	



July 1 Budget FINANCIAL REPORTS 2017-18 Budget School District Certification

DITIO	ONAL FISCAL INDICATORS (C	ontinued)	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?		х
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).	х	
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?	х	

July 1 Budget 2017-18 Budget Workers' Compensation Certification

54 72256 0000000 Form CC

ANN	NUAL CERTIFICATION REGARDING SELF-INSURED WORKER	RS' COMPENSATION CLAIMS
insu to th gove	suant to EC Section 42141, if a school district, either individually used for workers' compensation claims, the superintendent of the ne governing board of the school district regarding the estimated erning board annually shall certify to the county superintendent of ided to reserve in its budget for the cost of those claims.	school district annually shall provide information accrued but unfunded cost of those claims. The
To t	he County Superintendent of Schools:	
()	Our district is self-insured for workers' compensation claims as Section 42141(a):	defined in Education Code
	Total liabilities actuarially determined: Less: Amount of total liabilities reserved in budget: Estimated accrued but unfunded liabilities:	\$ \$ \$0.00
(<u>X</u>)	This school district is self-insured for workers' compensation clathrough a JPA, and offers the following information:	iims
()	This school district is not self-insured for workers' compensation	
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	

rpeterson&vusd.org

E-mail:

Current Expense Formula/Minimum Classroom Compensation

PARTI - 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.
100 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
			T	OTAL	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.
Teacher Salaries as Per EC 41011	1100	97,833,215.03	1
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			
`nnuity Plans)	3401 & 3402	20,140,026.00	385
, nemployment 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	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
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.	434.404.404.404.404.404.404.404.404.404	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	1		
of EC 41374 (If exempt, enter 'X')			

PA	RT III: DEFICIENCY AMOUNT	
	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exertisions of EC 41374.	mpt under the
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

IV: Explanation for adjustments e	ntered in Part I, Column 4b	(required)
-----------------------------------	-----------------------------	------------

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	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
			T	DTAL	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.
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
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)			1
(Include Health, Dental, Vision, Pharmaceutical, and			
`nnuity Plans).	3401 & 3402	19,981,499.00	385
nemployment Insurance.	3501 & 3502	52,750,00	390
Workers' Compensation Insurance.	3601 & 3602	4,323,155.00	392
D. OPEB, Active Employees (EC 41372).	3751 & 3752	1,037,565.00	1
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			1
Benefits deducted in Column 2.		951,359,00	A .
13a. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS.		153,499,190.00	397
5. 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%	5
16. District is exempt from EC 41372 because it meets the provisions			
of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
4.1. 5.1. and a subject to district and associate the minimum electron componentian percentage required under EC 41372 and not ex-	empt under the
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exprovisions of EC 41374.	ampi under the
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.33%
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

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

		Change #
ND TO:	CALIFORNIA DEPARTMENT OF EDUCATION OFFICE OF FINANCIAL ACCOUNTABILITY AND INFORMATION SERVICES 1430 N Street, Suite 3800 Sacramento, CA 95814 Phone: 916-322-1770	EMAIL TO: sacsinfo@cde.ca.gov Total # of Pages Attached:
	REQUEST DATE:	
	REQUESTOR NAME:	
	ORGANIZATION:	
	E-MAIL ADDRESS:	
	PHONE:	
De	SUBJECT AREA:escription/Problem (Please limit to one idea/problem per	
De		
	escription/Problem (Please limit to one idea/problem per	
	escription/Problem (Please limit to one idea/problem per	
	escription/Problem (Please limit to one idea/problem per	
	escription/Problem (Please limit to one idea/problem per	
	escription/Problem (Please limit to one idea/problem per	

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

Visatia Unified Tulare County

	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	00:00	210,000.00	00.00	42,000.00	168,000.00	0.00
Certificates of Participation Payable	17,615,000.00	00.00	17,615,000.00	00.00	400,000.00	17,215,000.00	0.00
Capital Leases Payable	858,729.07	00.00	858,729.07	00.00	414,165.07	444,564.00	0.00
Lease Revenue Bonds Payable		00:00	00:00	00.00	00.00	00.0	0.00
Other General Long-Term Debt		00:00	00:00	00.00	00:00	00.0	0.00
Net Pension Liability		195,322,000.00	195,322,000.00	00.00	0.00	195,322,000.00	0.00
Net OPEB Obligation		12,765,089.00	12,765,089.00	00.00	00:00	12,765,089.00	0.00
Compensated Absences Payable	1,058,861.39	0.00	1,058,861.39	00:00	10,000.00	1,048,861.39	00.00
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			00.0			00.00	
Certificates of Participation Payable			00:00			0.00	
Capital Leases Payable			00.00			00:00	
Lease Revenue Bonds Payable			00.00			00:00	
Other General Long-Term Debt			00:00			00:0	
Net Pension Liability			00.00			00:0	
Net OPEB Obligation			00.00			00.00	
Compensated Absences Payable			00.00			0.00	
Business-type activities long-term liabilities	00.0	0.00	0.00	0.00	0.00	0.00	00.00

Printed: 6/7/2017 11:27 AM

1 - 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.

Α.

	laries 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.	

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

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%

. art 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.

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.

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.

En	itry	req	Jui	rec

Parl	t III - I	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
2	Indi	irect Costs	
	1.	Other General Administration, less portion charged to restricted resources or specific goals	8,098,385.00
	_	(Functions 7200-7600, objects 1000-5999, minus Line B9)	0,090,303.00
	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)	1,049,409.00
	0.	(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 13,879,671.32
	8. 9.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment (Part IV, Line F)	(133,364.88)
		Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,746,306.44
			, , , , , , , , , , , , , , , , , , , ,
B.		se Costs	190 004 000 00
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	189,024,960.00 41,367,597.00
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,859,639.00
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,554,915.00
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
- 7	6. 7.	Enterprise (Function 6000, objects 1000-5999 except 5100) Board and Superintendent (Functions 7100-7180, objects 1000-5999,	0.00
	٠.	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)	
	٥.	(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	115 007 00
	11.	except 0000 and 9000, objects 1000-5999) Plant Maintenance and Operations (all except portion relating to general administrative offices)	115,097.00
	11.	(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)	27,000,170.07
	12.	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	339,015.01
	13	Adjustment for Employment Separation Costs	300,000
	10.	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.	Stra	ight Indirect Cost Percentage Before Carry-Forward Adjustment	
	(Fo	r information only - not for use when claiming/recovering indirect costs)	
	(Lin	e A8 divided by Line B18)	4.58%
)	Prel	iminary Proposed Indirect Cost Rate	
		r final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)	
	•	e A10 divided by Line B18)	4.53%

Tart 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.

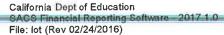
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate 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 o	osts incurred in the current year (Part III, Line A8)	13,879,671.32
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	r-forward adjustment from the second prior year	421,023.52
	2. Carry	r-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (4.76%) times Part III, Line B18); zero if negative	0.00
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of roved indirect cost rate (4.76%) times Part III, Line B18) or (the highest rate used to ver costs from any program (5.78%) times Part III, Line B18); zero if positive	(133,364.88)
)	Prelimina	ary carry-forward adjustment (Line C1 or C2)	(133,364.88)
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA of the carry-	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to estable	may request that adjustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.53%
	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:	4.56%
	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:	4.56%
	LEA requ	est for Option 1, Option 2, or Option 3	
			i
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	(133,364.88)

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 FISCA	L YEAR				
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
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 FINANC	ING USES				
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
a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	326,356.00	Walling the state of the state		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
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 Financir	g 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.

		Onrestricted				
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)
				100		
(Enter projections for subsequent years 1 and 2 in Columns C current year - Column A - is extracted)	and E;					
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 8600-8799	4,893,107.00	0.00%	4,893,107,00 3,952,271.00	0.00%	4,893,107.00 3,952,271.00
Other Local Revenues Other Financing Sources	8000-8799	3,952,271.00	0,0078	3,732,271,00	0.0076	3,932,271,00
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		THE PERSON NAMED IN	The USA AND THE		To the state of	
1. Certificated Salaries						
a. Base Salaries				111,940,251,00		116,865,803.00
			Em Nyilija Si	1,882,721.00		1,882,721.00
b. Step & Column Adjustment		Number of Street	The state of the s	3,042,831,00		0.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments		111 010 011 00	4.400/		1.6104	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			S20 2 11 10 1 10 11			
a. Base Salaries		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		32,122,899.00		33,882,980.00
b. Step & Column Adjustment			CEL OF WALLS	841,109.00		841,109.00
c. Cost-of-Living Adjustment		Section 2	AND THE ORDER OF	918,972.00		0.00
d. Other Adjustments			Bullyout Dr.	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)		THE RESIDENCE OF THE PARTY.	N THE RESERVE THE	1,832,200.00		1,755,743.00
11. Total (Sum lines B1 thru B10)	Ī	235,507,762.00	5.41%	248,240,181.00	2.87%	255,360,799.00
C. NET INCREASE (DECREASE) IN FUND BALANCE			INVESTIGATION OF THE PROPERTY OF		MANY ALL REPORT	
(Line A6 minus line B11)		1,448,717.00		(6,031,606.00)		(7,076,226,00)
		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Andreas Service		980 S OL 101	3,1,,
D. FUND BALANCE		40.074.470.70		50 722 107 70		44 (01 500 70
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			in as minimum so			
a. Nonspendable	9710-9719	437,279.96		0,00		0,00
b. Restricted	9740	THE PARTY OF THE PARTY OF	mass in	on his said of		WHO THE ST
c, Committed			an market a continu			
1. Stabilization Arrangements	9750	0.00	Mary Color	0.00	The Design	0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	15,900,617,00	FOR THE PARTY OF T	0.00	THE WALL I	0.00
e. Unassigned/Unappropriated					FUX HALL	
Reserve for Economic Uncertainties	9789	33,190,050.00	ELIE VE	9,517,110.00	TO A STREET	9,789,380.00
	9790	1,195,249.83		35,174,480.79	HATE MAKE	27,825,984.79
2. Unassigned/Unappropriated	9790	1,173,247,83	The state of the s	33,174,400.73		21,023,704,19
f. Total Components of Ending Fund Balance		50 722 107 70		44 601 500 70	Contract	27 615 264 70
(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						
I. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	33,190,050.00	1 97 B	9,517,110.00		9,789,380.00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	1,195,249.83		35,174,480.79		27,825,984.79
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	A 64 14	0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		34,385,299.83	Burth William	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 caculations 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.

		testricted				
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)
Description		(6)	(B)	(0)	12)	(2)
nter 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 6,563,284.00
4. Other Local Revenues	8600-8799	6,563,284,00	0.00%	6,563,284.00	0.00%	0,303,284,00
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
The state of the s		N - 100 - 906 0800	Uman week			
B. EXPENDITURES AND OTHER FINANCING USES		THE PARTY OF				
1. Certificated Salaries			31	15 427 700 00		1/ 217 204 00
a. Base Salaries	1			15,437,700.00		16,317,284.00
b. Step & Column Adjustment				335,130.00		335,130.00
c. Cost-of-Living Adjustment			O Dive - Incomme	544,454.00		0.00
d. Other Adjustments		CONTRACTOR OF THE PARTY	control of the state of	0,00	200 a 3.00 a 15 g	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			nince and file		MARIE TRANSPORT	
a. Base Salaries				10,585,343.00		11,269,817.00
b. Step & Column Adjustment			TOTAL CONTRACTOR OF THE PERSON NAMED IN	327,097.00	AT WEST SERVICE	327,097.00
c. Cost-of-Living Adjustment			Manager William II	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
	5000-5999	9,793,308.00	0.00%	9,793,308.00	0.00%	9,793,308,00
5. Services and Other Operating Expenditures	1	6,111,089.00	0.00%	6,111,089.00	0.00%	6,111,089.00
6. Capital Outlay	6000-6999		0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	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	7600-7629	180,800.00	0.00%	180,800.00	0.00%	180,800.00
a. Transfers Out	1	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0,0078	0.00	0.0078	0.00
10. Other Adjustments (Explain in Section F below)		((212 0(7 00	4 100/		2.83%	
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			The second second			(0.66=166.00)
(Line A6 minus line B11)		246,725.00	400.00	(1,634,547.00)		(2,667,165.00)
D. FUND BALANCE			AU ATELIZARA			
1. Net Beginning Fund Balance (Form 01, line F1e)	1	6,522,904.77	SECTION OF THE RESERVE OF THE RESERV	6,769,629.77		5,135,082.77
2. Ending Fund Balance (Sum lines C and D1)		6,769,629.77	ALL DE CONTRACTOR	5,135,082.77		2,467,917.77
3. Components of Ending Fund Balance			DOMESTICAL PROPERTY.			
a. Nonspendable	9710-9719	0.00	A COLUMN TO SERVICE STATE OF THE PARTY OF TH	0.00		0.00
b. Restricted	9740	6,769,630.05	A PLANTAGE OF THE PARTY OF THE	6,036,913.77		4,271,579,77
c. Committed		The Park Barrell		THE RESERVE		BENEFE
Stabilization Arrangements	9750	CONTRACTOR STORY	THE DESIGNATION OF THE PERSON			State of the last
2 Other Commitments	9760	BESTELL MILES	Fundado Dill Sale	(CUB _ B)		
d. Assigned	9780	The Vision Co.				
e. Unassigned/Unappropriated	- / 00	N S LEADER	or Committee and	187		
	9789		320			
1. Reserve for Economic Uncertainties	9790	(0.28)		(901,831.00)		(1,803,662.00)
2. Unassigned/Unappropriated	7/90	(0,28)		(301,031,00)		(1,005,004,00)
f. Total Components of Ending Fund Balance		(7/0/00/7	The second	£ 125 000 mg		2 462 012 22
(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)
AVAILABLE RESERVES		THE STATE OF THE STATE OF	English Sp. Dr.		althorn Control	
1 General Fund		EN CHARLES	RESTAURANT OF	YEAR OF STREET		
a. Stabilization Arrangements	9750	upr ma square	many flug Street			
b. Reserve for Economic Uncertainties	9789			ATTER ELIVERINA	1 57 DV 1 10	
c. Unassigned/Unappropriated	9790	Tall and three as	Barry Decomposit		THE RESIDENCE	
Enter reserve projections for subsequent years 1 and 2			BOARD BELLEVIE			
in Columns C and E; current year - Column A - is extracted.)		the state of the	of temporal part of	A THOU IS HELD		
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		me leson e ili	E DE CONTRA LA C	magain a moral		
a. Stabilization Arrangements	9750	THE SHIP RESIDENCE	Sensor WASTER			
b. Reserve for Economic Uncertainties	9789	100 700 100 100	UN SHE TO BEILD	Times . Delication		
c. Unassigned/Unappropriated	9790	HE STATE OF THE STATE OF	Solin Vinnin 82			
3. Total Available Reserves (Sum lines E1a thru E2c)		Man Marine 1984	(内) Shi 为此 / Figure	White A ME THE	West Mes at 14	100

F. ASSUMPTION:

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)
"nter projections for subsequent years 1 and 2 in Columns C and E;						
arrent year - Column A - is extracted)					1	
REVENUES AND OTHER FINANCING SOURCES			1			
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		Mu Nathania	THE RESERVE		TION TO DES	
1. Certificated Salaries					21 1/20 22 3	
a. Base Salaries		The who will	E TENT ST S	127,377,951.00		133,183,087.00
b. Step & Column Adjustment		THE NEW TON	Director in the state of	2,217,851.00	The Property	2,217,851.00
c. Cost-of-Living Adjustment			THE PARTY OF THE P	3,587,285,00	LIST FOIL IN	0.00
d. Other Adjustments		The second second		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		101 12 St 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	F-154 /5 158		10 10 HO HOUSE	,,
a. Base Salaries			MASSES TO THE	42,708,242.00	S.S. S. S.	45,152,797,00
		CHO SUNTAN		1,168,206.00	NEE .	1.168.206.00
b. Step & Column Adjustment		10-40 St. 7 Co. 10 Co.	Man carpo many is	1,108,200.00	in shincing	
c. Cost-of-Living Adjustment		SH 3 2 1 5 8 8 1			TO SAME UNIT	0.00
d. Other Adjustments		The state of the state of		0.00	0.4004	-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
7. Other Adjustments		Trescor any pake		1,832,200.00		1,755,743.00
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		- Alexandra de la constantina della constantina	THE RESERVE OF THE PARTY OF		AND WARE	
		1,695,442.00		(7.666,153.00)		(9,743,391,00
(Line A6 minus line B11) D. FUND BALANCE		1,073,442,00	THE DESCRIPTION OF	(7,000,155.00)		(2,743,371,00
		55 505 204 55		57,492,826.56		40.006 (70.66
1. Net Beginning Fund Balance (Form 01, line F1e)		55,797,384.56		49,826,673.56	ST TO THE REAL PROPERTY.	49,826,673,56 40,083,282,56
2. Ending Fund Balance (Sum lines C and D1)		57,492,826,56		49,820,073,30		40,083,282,36
3. Components of Ending Fund Balance		407.070.04		0.00	SX (11 11 11 11 11 11 11 11 11 11 11 11 11	
a. Nonspendable	9710-9719	437,279,96		0.00 6,036,913.77	STATE OF THE OWNER.	4.271.579.77
b. Restricted	9740	6,769,630,05		0,030,913.77		4,271,379.77
c. Committed	9750	0.00	You was a series in	0.00	S. W. S. F. O. S. Co.	0.00
Stabilization Arrangements Other Commitments	9760	0.00	The state of the state of	0.00		0.00
	9780	15,900,617.00		0.00		0.00
d. Assigned	7/00	13,700,017.00	12-18-0	0.00		0.00
e. Unassigned/Unappropriated	0.700	33,190,050.00		9,517,110.00		9,789,380.00
1. Reserve for Economic Uncertainties	9789 9790	1,195,249.55		34,272,649,79	The state of the s	26.022.322.79
Unassigned/Unappropriated Total Components of Ending Fund Balance	9/90	1,193,249,33	the road services to	34,212,043,13		20,022,322,19
(Line D3f must agree with line D2)		57,492,826,56		49_826_673_56	THE RESERVE	40,083,282,56

		2017-18	%	2010 10	%	2012.22
	Object	Budget (Form 01)	Change (Cols, C-A/A)	2018-19 Projection	Change (Cols. E-C/C)	2019-20 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
. AVAILABLE RESERVES			arts of museum, \$10		n ==₹, 14 m h	
General Fund		1	HALL THE		7/10/2007	
a. Stabilization Arrangements	9750	0.00	resonanti se	0.00	anthri e e	0.00
b. Reserve for Economic Uncertainties	9789	33,190,050.00	ALTERNATION OF THE PARTY OF THE	9,517,110.00	LOS WEST EAST	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			SUDSTANTA SOFT TOTAL		San	
(Negative resources 2000-9999)	979Z	(0.28)		(901,831.00)		(1,803,662.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		1 1	Supur Social		Charles die	
a, Stabilization Arrangements	9750	0.00	III PUM BUILD	0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00	Congress States	0.00		0.00
c. Unassigned/Unappropriated	9790	0.00	MARING DAY	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%	half and the s	13.80%	Elitable Livery	10.97%
F. RECOMMENDED RESERVES		型 医克尔林特特	VETT LEBURY NO.			
Special Education Pass-through Exclusions		\$1.50 (\$2) HOLD 136	il wife hill ion			
For districts that serve as the administrative unit (AU) of a		SE CAN BOOK				
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
,		DEL ESTE				
the pass-through funds distributed to SELPA members?	Yes	7 1 17				
b. If you are the SELPA AU and are excluding special		THE REAL PROPERTY.				
education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds			of infinitein and income			
(Column A: Fund 10, resources 3300-3499 and 6500-6540,			Avidous de l'états en		10 mg - 1192	
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		1 1	masseym is the			
Used to determine the reserve standard percentage level on line F3d		I 1	INSTITUTE SECURITION			
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter proj	jections)	27,259.25	The state of the	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 N	o)	0.00	A STATE OF	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		3%	William Bridge Ber	3%		3%
(Refer to Form 01CS, Criterion 10 for calculation details)				-	THE WALL	
e. Reserve Standard - By Percent (Line F3c times F3d)		9,051,831.87	10 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	9,517,109,49		9,789,379.47
f. Reserve Standard - By Amount			BURNES BURNES		THE PERSON NAMED IN	
(Refer to Form 01CS, Criterion 10 for calculation details)		0,00		0.00		0.00
l .			Contract of the last of the la	0.517.100.40	The second second	
g. Reserve Standard (Greater of Line F3e or F3f)		9,051,831.87	THE REPORT OF THE PARTY OF	9,517,109.49	The state of the s	9,789,379.47

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

Printed: 6/7/2017 12:04 PM

	Fur	ds 01, 09, an	2016-17	
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	324,594,792.00
A.: Total state, federal, and local expenditures (all resources)	All	All	1000-7999	324,334,732.00
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 less levnenditures not allowed for MCE:				
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
Community Services	All	5000-5999	1000-7999	0.00
	All except	All except		
2. Capital Outlay	7100-7199	5000-5999	6000-6999	15,888,043.00
			5400-5450, 5800, 7430-	
3. Debt Service	All	9100	7439	631,523.00
A Other Transfers Out	All	9200	7200-7299	100,500.00
4. Other Transfers Out	All	9200	7200-7299	100,000.00
5. Interfund Transfers Out	All	9300	7600-7629	3,131,192.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
		All except		
7. Nonagency	7100-7199	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
O. Supplemental expanditures made as a regult of a				
Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must es in lines B, C		
, , , , , , , , , , , , , , , , , , , ,		D2.		
40 7 (1) (1) (1)	3 2 10	Mark and		
Total state and local expenditures not allowed for MOE calculation	100	SHAP THE A		
(Sum lines C1 through C9)				22,854,263.00
(Guill lines of timough Go)			1000-7143,	
D. Plus additional MOE expenditures:			7300-7439	
Expenditures to cover deficits for food services			minus	4 470 040 00
(Funds 13 and 61) (If negative, then zero)	All	All	8000-8699	1,172,612.00
Expenditures to cover deficits for student body activities		entered. Must litures in lines		
2. Experialitates to cover actions for student body activities	expend	naice il lines		
E. Total expenditures subject to MOE	The second second second second	entir de se se	THE PROPERTY OF THE	
(Line A minus lines B and C10, plus lines D1 and D2)	Alley of A to	NAME OF TAXABLE	ariurd 19, p	278,036,697.00

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

54 72256 0000000 Form NCMOE

Printed: 6/7/2017 12:04 PM

Constitute II. Francostitutes Bor ADA		2016-17 Annual ADA/ Exps. Per ADA
	Tall Mapping	EXPS. I EI ADA
		27,524.55
B. Expenditures per ADA (Line I.E divided by Line II.A)	Antspanilla (Energy)	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
 Adjustment to base expenditure and expenditure per ADA amounts fo LEAs failing prior year MOE calculation (From Section IV) 	0.00	0.00
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	7,727.0
C. Current year expenditures (Line I.E and Line II.B)	278,036,697.00	10,101.4
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%

Visalia Unified Tulare County

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

54 72256 0000000 Form NCMOE

Printed: 6/7/2017 12:04 PM

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Fotal adjustments to base expenditures	0.00	0.

July 1 Budget General Fund Special Education Revenue Allocations (Optional)

Description	2016-17 Actual	2017-18 Budget	% Diff.
Do NOT Sav SELPA Name: (??) SELPA not s			
	et		
Date allocation plan approved by SELPA governance:	⊣ I	1	
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
Applicable Excess ERAF			0.00%
 Total Base Apportionment, Taxes, and Excess ERAF 	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment	0.00	0.00	0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
Program Specialist/Regionalized Services for NSS Apportionment F. Low Incidence Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment			0.00%
L. Federal IDEA Local Assistance Grants - Preschool			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	0.00	0.00	0.00%
Preparer Name:			
Title:			
Phone:			

	Direct Costs		Indirect Cost	s - Interfund Transfers Out	Interfund Transfers in	Interfund Transfers Out	Due From Other Funds	Due To Other Funds
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	7350	8900-8929	7600-7629	9310	9610
1 CCNERAL FUND								
rditure Detail Sources/Uses Detail	0,00	(32,240.00)	0.00	(725,922.00)	0.00	3,131,192.00		
Fund Reconciliation				1			0.00	0.00
9 CHARTER SCHOOLS SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0,00	0.00	0.00	THE CONTRACTOR	0.00	0.00		
Fund Reconciliation	THE STATE OF		The state of	TANKET IN	No.		0.00	0.00
SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail						- Au		
Other Sources/Uses Detail								
Fund Reconciliation				1			0.00	0.0
1 ADULT EDUCATION FUND	15,220.00	0.00	125,418.00	0.00				
Expenditure Detail Other Sources/Uses Detail	15,220.00	0.001	123,410.00	0.00	0.00	0.00		
Fund Reconciliation				1			0,00	0.0
2 CHILD DEVELOPMENT FUND	8,487.00	0.00	102,645.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0,407.00	0.00	102,045.00	0.00	0,00	0.00		
Fund Reconciliation							0.00	0.0
3 CAFETERIA SPECIAL REVENUE FUND	5,779.00	0.00	497,859.00	0.00				
Expenditure Detail Other Sources/Uses Detail	5,779,00	0,00	487,659.00	COC SELECTION	161,774.00	0.00		
Fund Reconciliation		- 1	A SCHOOL	50 83 77 70			0.00	0.0
4 DEFERRED MAINTENANCE FUND		0.00		STATISTICAL STATES				
Expenditure Detail Other Sources/Uses Detail	0,00	0.00			0.00	0.00		
Fund Reconciliation		1					0.00	0.0
5 PUPIL TRANSPORTATION EQUIPMENT FUND	200			TEST DE VIII IN CO.				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation		TO WILLIAM STATE					0.00	0.0
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY	DIED WEST		A CONTRACTOR					
Expenditure Detail	DECEMBER OF	Contract to the second			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation			Marie Wall				0.00	0.0
8 SCHOOL BUS EMISSIONS REDUCTION FUND				THE PROPERTY OF				
Expenditure Detail	0.00	0.00		NAME OF TAXABLE PARTY.	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					No. of the last of	0.00	0.00	0.0
9 FOUNDATION SPECIAL REVENUE FUND				1				
Expenditure Detail	0.00	0.00	0.00	0,00	The state of the s	0.00		
Other Sources/Uses Detail Fund Reconciliation				3 3 3	III SECURE AND IN	0,00	0.00	0.00
0 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	A 1975		The state of the s					
~ `enditure Detail	THE PURIS	III/ Nell Sile			4 004 555 00	0.00		
Sources/Uses Detail A Reconciliation				TO MAIN THE STATE OF	1,861,555.00	0.00	0.00	0.0
1 BUILDING FUND			The state of the s					3041
Expenditure Detail	0.00	0.00	42024	e latterna				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation 5 CAPITAL FACILITIES FUND			OH TO THE	STATE OF STATE			0.00	0.0
Expenditure Detail	0,00	0.00	174/5 1788					
Other Sources/Uses Detail				T'5 X 8	0.00	0.00	0.00	0.0
Fund Reconciliation O STATE SCHOOL BUILDING LEASE/PURCHASE FUND			100			1	0.00	0.0
Expenditure Detail	0.00	0.00	Wall Trough	CONT. 100 100 100				
Other Sources/Uses Detail				ST STEEL ST	0.00	0.00	0.00	0.00
Fund Reconciliation 5 COUNTY SCHOOL FACILITIES FUND			Designation of	MILES DE LOS		-	0,00	0.00
Expenditure Detail	0.00	0.00	ushi kezi ina sami	Situation in the				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation o special reserve fund for capital outlay projects				THE WAY WELL		-	0.00	0.0
Expenditure Detail	754.00	0.00	1 SH & SOL	THE WAY				
Other Sources/Uses Detail			Transfer	Sulp to Hair-	25,000.00	0.00		
Fund Reconciliation							0.00	0.0
9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	THE PARK A LIVER DO NOT THE		ALL DE LESUE	CONTRACT COM	0.00	0.00		
Fund Reconciliation		#100 Ing Inc				-	0.00	0.0
1 BOND INTEREST AND REDEMPTION FUND Expenditure Detail								
Other Sources/Uses Detail		MILL OF REAL PROPERTY.		E TANK OF STREET	0.00	0.00		
Fund Reconciliation			THE RESERVE	10 Jan 14 Jan 18			0.00	0.0
2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS	THE STREET		8 (0.21)					
Expenditure Detail Other Sources/Uses Detail		- 10 Local V		In which Links	0.00	0.00		
Fund Reconciliation	1/2 9 / 100	(US 1911) STORY		LUNE SUITE			0.00	0.0
3 TAX OVERRIDE FUND	1 TO 1 17	A MARKET STATE OF THE STATE OF	10 - 1 - 1 3 3	NO SERVICE AND ADDRESS OF THE PARTY OF THE P				
Expenditure Detail Other Sources/Uses Detail		E THE STATE OF	3 1 3 1 3	The bottom of the file	0.00	0.00		
Fund Reconciliation		25 (27)	E CONTRACT	3 183			0.00	0.0
66 DEBT SERVICE FUND	PER PER	A THE PARTY OF	THE RESERVED	dicerule 1				
Expenditure Detail				SECTION AND DESCRIPTION	1,082,863.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				li	,,002,000.00	0.00	0.00	0.0
7 FOUNDATION PERMANENT FUND		1		339	PARTIE STORY			
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
r Sources/Uses Detail Reconciliation				-		0.00	0.00	0.0
A ETERIA ENTERPRISE FUND		1				1		- 0.01
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail					0.00	0.00	0.00	0.0

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s Interfund 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								
diture Detail	0.00	0.00	0.00	0.00				
Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			-	0.00	0.00
63 OTHER ENTERPRISE FUND			1)) 600 000	100000000000000000000000000000000000000		1		
Expenditure Detail	0,00	0.00	A. S. Lillian B.	Contract like				
Other Sources/Uses Detail			Market Market Commission	155-RF (1) (TAUL) A	0.00	0,00		
Fund Reconciliation			THE REAL PROPERTY.			-	0.00	0.00
66 WAREHOUSE REVOLVING FUND				A STATE OF STREET		1		
Expenditure Detail	0.00	0.00		1 TO 1 TO 1 TO 1				
Other Sources/Uses Detail			AVE III. CASIN	CONTRACTOR NO.	0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND	2017/04/04/04	110000000		STATE OF THE STATE				
Expenditure Detail	2,000.00	0.00						
Other Sources/Uses Detail		TOP TO STATE OF THE PARTY OF TH		7/A	0.00	0.00		
Fund Reconciliation		100001000		Stanish Hill Stanish			0.00	0.00
71 RETIREE BENEFIT FUND		Marie Control				28 (10.50)		
Expenditure Detail	W. T. Transcon			The same of the sa		THE REAL PROPERTY.		
Other Sources/Uses Detail				200	0.00	10 TO 10 S S S		
Fund Reconciliation			L. P. L. WILLIAM	The state of the s		A 10 CO 10 C	0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	00.00	2000	E DESCRIPTION OF THE PERSON OF	DESCRIPTION OF THE PARTY OF THE	1	SISTRICE TO STATE OF THE STATE		
Expenditure Detail	0.00	0.00			-17-45C	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Other Sources/Uses Detail			77 H 31	STREET, STREET, STREET, STREET,	0.00	STATE OF THE STATE		
Fund Reconciliation	10,110	SALE STATES				T (3 8) To	0.00	0.00
76 WARRANT/PASS-THROUGH FUND		101			HILLS IN THE PARTY OF THE PARTY			
Expenditure Detail	STATE OF THE PARTY		THE RESERVE	I DEMINISTRA		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Other Sources/Uses Detail				SALES MAN S	MUSEUM DE LOSS	HALL SERVICE TO BE STORY		
Fund Reconciliation		District the later of the	OR CHARLES TO	3100m2#p. 17 10	IN X SA ALIB	Local Disease Liver II	0.00	0.00
95 STUDENT BODY FUND		1 1 X 1 X	THE THE THE PARTY OF THE PARTY	S20 N=07	57 m 73. 5 m 16	SS 5 " 14 4 1		
Expenditure Detail	The State of the S	1 1 2 1 2	2310700			1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		
Other Sources/Uses Detail	La proper de la constante de l		Lynn III Hill Co.			10 10 10 10 10 10 10 10 10 10 10 10 10 1		
Fund Reconciliation	SECTION.		100 00		THE PROPERTY OF		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

	Direct Costs Transfers in	Transfers Out	Indirect Cost	ts - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Fund 9610
escription 1 CT FRAL FUND	5750	5750	7350	7350	000-0029	7 000-1 029	9310 1772 1783 1783	3010
· Inditure Detail	0.00	(39,275 00)	0.00	(792,858.00)		0.440.440.00		
Sources/Uses Detail					0,00	3 118 442 00		1 3 E
Fund Reconciliation CHARTER SCHOOLS SPECIAL REVENUE FUND					1			
Expenditure Detail	0.00	0.00	0,00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation	1 4 500			7213	0.00	LUS-THURSDAY		Jan Barrier
SPECIAL EDUCATION PASS-THROUGH FUND		TO SECURE		ALL AND SHIP	organica Wilson			
Expenditure Detail Other Sources/Uses Detail	THE REAL PROPERTY.				MATERIA PO	1 C D 0 1 1 1 1 1		
Fund Reconciliation				ľ				
1 ADULT EDUCATION FUND				2.00		- 1		
Expenditure Detail Other Sources/Uses Detail	1,500.00	- 0.00	38,436.00	0.00	0.00	0.00		
Fund Reconciliation					110, 27117			
2 CHILD DEVELOPMENT FUND						- 1		The state of
Expenditure Detail Other Sources/Uses Detail	4,550.00	0.00	118,489.00	0,00	0.00	0.00		
Fund Reconciliation								
3 CAFETERIA SPECIAL REVENUE FUND						- 1		
Expenditure Detail	31,225.00	0,00	635,933.00	0.00	111,774.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				Est Health House	111,774,00	0.00		
4 DEFERRED MAINTENANCE FUND				STAN ENELSING				
Expenditure Detail Other Sources/Uses Detail	0,00	0.00			0.00	0.00		- Y-1
Fund Reconciliation			121 11/11/12					50 5 00 52
5 PUPIL TRANSPORTATION EQUIPMENT FUND	272,025/24	0.020,000		De juli be		- 1		COLUMN TO SERVE
Expenditure Detail	0.00	0.00		China Salah Ca	0.00	0.00		in in the
Other Sources/Uses Detail Fund Reconciliation		11 3 0 9 1	Service in Localities In	cont impra	5.00	25		
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								WALL BOX O
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			il d' ∃imero	E Company				11 3 113
8 SCHOOL BUS EMISSIONS REDUCTION FUND	020207	12000	In the Taura					
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation				l l	ULC-8 d DE 901			
9 FOUNDATION SPECIAL REVENUE FUND	5500000	2000	20202		AND THE RESERVE			The State of
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail Fund Reconciliation						000		
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	2 2 3 3 3	SKIG III					100	1000
enditure Detail					1,861,555.00	0.00		
Sources/Uses Detail Reconciliation					7,001,000,00	5,05		by the same
BUILDING FUND								
Expenditure Detail	0,00	0.00		Carlo III	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		I DISCO
5 CAPITAL FACILITIES FUND								REST INTER
Expenditure Detail	0,00	0,00		The state of the s	0.00	0.00		E 2 2 5 1
Other Sources/Uses Detail Fund Reconciliation		- 1			0,00	0.00		in the same of the
O STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00		San	0.00	0.00		1 7 1 2 7 3
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
5 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0,00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				Section 1	0.00	0.00		
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		1		CONTRACTOR OF THE PARTY OF THE				
Expenditure Detail	0.00	0.00		Augustina 2 2 22	25,000.00	0.00		E IN SECTION
Other Sources/Uses Detail Fund Reconciliation				St. little Co.	23,000.00	0.00		1 To 1 1 1
9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS	(500.0	10000		CE EXISTING				
Expenditure Detail	0.00	0.00		TO NOTH EXC.	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				5,00	0.00		THE OWNER
1 BOND INTEREST AND REDEMPTION FUND	THE PARTY OF			THE CAUDIST.				1000
Expenditure Detail		Section Sec		CONTRACT DE LA	0.00	0.00		A STATE OF THE PARTY OF THE PAR
Other Sources/Uses Detail Fund Reconciliation		The second		A THE PARTY OF	0.00	0.00		
2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS		Washington Washington		THE RAIL				7
Expenditure Detail				TO DEPUT	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation	property and the	THE REAL PROPERTY.			0.00	0.00		THE STATE OF THE S
3 TAX OVERRIDE FUND	- F. S. W. T. T.			STORY THE REAL PROPERTY.				
Expenditure Detail	E STATE	C		SWAN BELLEVILLE	0.00	0.00		1 - N # S
Other Sources/Uses Detail Fund Reconciliation	COMPLETE MENT	A TREETY AT A		S TO III III S	0,00	0.00		Wilson
6 DEBT SERVICE FUND	1000 2000	The synthetic of the		50 STREET				THE PERSON
Expenditure Detail		and the Reserve	TELLING BYTHE		4 400 440 55	0.00		
Other Sources/Uses Detail					1,120,113.00	0.00		M. (Sibility
Fund Reconciliation 7 FOUNDATION PERMANENT FUND								1 - 100
Expenditure Detail	0.00	0.00	0.00	0.00	100000			
r Sources/Uses Detail				P		0.00		
Reconciliation The state of th					9			THE PROPERTY
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		Marie S
Other Sources/Uses Detail								

			FOR ALL TONE					
Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers in 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 " RTER SCHOOLS ENTERPRISE FUND								TO SELECT
nditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		11 10 10 10 10 10 10 10 10 10 10 10 10 1
r Sources/Uses Detail		1	A CONTRACTOR		0.00	0.00		NU POR DE LA COLONIA
Fund Reconciliation								
53 OTHER ENTERPRISE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0,00	0,00			0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND			the impa	AND RESIDENCE				
Expenditure Detail	0.00	0.00		O STATISTICS				
Other Sources/Uses Detail					0.00	0.00		Mrs / S
Fund Reconciliation		- 1	110	4 6 6 6				Later Control
67 SELF-INSURANCE FUND								
Expenditure Detail	2,000.00	0.00			0.00	0.00		
Other Sources/Uses Detail					0.00	0.00		S. S
Fund Reconciliation 71 RETIREE BENEFIT FUND	LOCAL TITLE OF					Distriction (Control		I STREET
71 RETIREE BENEFIT FUND Expenditure Detail	11 11 11		THE RESIDENCE	Street Victory				
Other Sources/Uses Detail				one officentiaces	0.00	Market Sign		
Fund Reconciliation				g station - 1				
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND						2012 123 124 125		
Expenditure Detail	0.00	0.00	A STATE OF	THE PERSON NAMED IN				A A CONTRACTOR
Other Sources/Uses Detail	A 10 0 10 10 10 10 10 10 10 10 10 10 10 1		A CONTRACTOR OF THE PARTY OF TH		0.00	E RAVENCE		
Fund Reconciliation	100000000000000000000000000000000000000	200780	The second second					
76 WARRANT/PASS-THROUGH FUND			= 2 DOME 1000			50 State of the		
Expenditure Detail	1 0 S S S S S S S S S S S S S S S S S S	THE HELD STATE	The state of the s		ALL VIOLET			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Other Sources/Uses Detail	20100 28			The state of the s	30 03 31 7	EAST OF THE PARTY		
Fund Reconciliation		11 (2) The Control of	TO STATE OF THE PARTY OF THE PA		Market Company			
95 STUDENT BODY FUND	EIGA I PALESTI	A PARTY NAMED IN	- C . 2 . 5 . 4 .		No. of the last of	A CONTRACTOR		
Expenditure Detail Other Sources/Uses Detail		No.			1. Ay 1. 12 11 20 1	27		
Fund Reconciliation	A MARKET MARK	YI & THE	THE SET STORM	271	133			
TOTALS	39.275.00	(39,275.00)	792,858.00	(792,858,00)	3,118,442.00	3,118,442.00	in a	H . HOWAL
TOTALS	35,275.001	(35,27 3.00) _A	. 52,050,00	1.021000.003	A LONG TO STATE OF THE PARTY OF	- Contraction of Contraction		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	D	District ADA		
_	3.0%	0	to	300	
	2.0%	301	to	1,000	
	1.0%	1,001	and	over	
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	27,259				
District's ADA Standard Percentage Level:	1.0%				

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years, All other data are extracted.

*Please note for FY 2014-15 original budget: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62, Please adjust charter school ADA or explain accordingly.

	Original Budget Funded ADA	Estimated/Unaudited Actuals Funded ADA	ADA Variance Level (If Budget is greater	
Fiscal Year	(Form A, Lines A4 and C4)*	(Form A, Lines A4 and C4)	than Actuals, else N/A)	Status
Prior Year (2014-15)				
District Regular	25,802	25,802	1	
Charter School	886	886		
Total ADA	26,688	26,688	0.0%	Met
Second Prior Year (2015-16)				
District Regular	26,057	26,066		
Charter School	932	932		
Total ADA	26,989	26,998	N/A	Met
First Prior Year (2016-17)				
District Regular	26,057	26,328		
Charter School	932	911		
Total ADA	26,989	27,239	N/A	Met
Budget Year (2017-18)				
District Regular	25,978			
Charter School	1,281			
Total ADA	27,259			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year

	Explanation: (required if NOT met)	
1b.	STANDARD MET - Funded A	DA has not been overestimated by more than the standard percentage level for two or more of the previous three years.
	Explanation: (required if NOT met)	
1		

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	D	District ADA		
· ·	3.0%	0	to	300	
	2.0%	301	to	1,000	
	1.0%	1,001	and	over	
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	27,259				
District's Enrollment Standard Percentage Level:	1.0%				

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated, CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

			Enrollment Variance Level	
	Enrollmen	t	(If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	27,059	28,267		
Charter School	915			
Total Enrollment	27,974	28,267	N/A	Met
Second Prior Year (2015-16)				
District Regular	27,212	28,546		
Charter School	974			
Total Enrollment	28,186	28,546	N/A	Met
First Prior Year (2016-17)				
District Regular	27,212	27,572		
Charter School	974	985		
Total Enrollment	28,186	28,557	N/A	Met
Budget Year (2017-18)				
District Regular	27,222			
Charter School	1,335			
Total Enrollment	28,557			

2B. Comparison of District Enrollment to the Standard

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

1a.	STANDARD MET	 Enrollment has not been 	overestimated by r	more than the standard	percentage level f	or the first prior year.
-----	--------------	---	--------------------	------------------------	--------------------	--------------------------

Explanation:	
(required if NOT met)	
1b. STANDARD MET - Enrollmen	nt has not been overestimated by more than the standard percentage level for two or more of the previous three years,
Explanation: (required if NOT met)	

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Enrollmont

	P-2 ADA Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	25,802	28,267	
Charter School	886	0	
Total ADA/Enrollment	26,688	28,267	94.4%
Second Prior Year (2015-16)			
District Regular	26,066	28,546	
Charter School	932		
Total ADA/Enrollment	26,998	28,546	94.6%
First Prior Year (2016-17)			
District Regular	26,328	27,572	
Charter School	911	985	
Total ADA/Enrollment	27,239	28,557	95.4%
		Historical Average Ratio:	94.8%

D 2 ADA

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

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

	Estimated P-2 ADA	Enrollment		
	Budget	Budget/Projected		
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
ludget Year (2017-18)				
District Regular	25,978	27,222		
Charter School	1,281	1,335		
Total ADA/Enrollment	27,259	28,557	95.5%	Not Met
st Subsequent Year (2018-19)				
District Regular	25,978	27,222		
Charter School	1,281	1,335		
Total ADA/Enrollment	27,259	28,557	95.5%	Not Met
nd Subsequent Year (2019-20)				
District Regular	25,978	27,222		
Charter School	1,281	1,335		
Total ADA/Enrollment	27,259	28,557	95.5%	Not Met

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation: (required if NOT met)

VUSD is opening a new charter this coming 2017-18 school year, Global Learning Charter, GLC estimated enrollment is 90% VUSD students transfering to the charter and apx. 10% from the outside.

CRITERION: LCFF Revenue

4A. District's LCFF Revenue Standard

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

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

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

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

(Step 1d plus Step 2f)		2.0276	2,2270	2.4270
Step 3 - Total Change in Population and Fund	ding Level	2 82%	2.22%	2.42%
f Percent Change Due to Funding Lev (Step 2e divided by Step 2a)		2.75%	2.22%	2.42%
(current year increment) e. Total (Lines 2b2 or 2c, as applicable,	nlus Line 2d)	0.00 7 ₋ 114,411.00	0.00 5,898,001,00	0.00 6,583,043.00
c. Gap Funding (if district is not at targed. Economic Recovery Target Funding	t)	7,114,411.00	5,898,001,00	6,583,043.00
b2. COLA amount (proxy for purposes of criterion)		0.00	0.00	0.00
Step 2 - Change in Funding Level a. Prior Year LCFF Funding b1. COLA percentage (if district is at targ	et) Not Applicable	259,120,991.00	265,293,650.00	272,292,078.00
(Step 1c divided by Step 1b)		0.07%	0.00%	0.00%
c. Difference (Step 1a minus Step 1b)d. Percent Change Due to Population		20.00	0,00	0,00
b. Prior Year ADA (Funded)	_	27,524.55	0.00	27,544,55
(Form A, lines A6 and C4)	27,524.55	27,544.55	27,544.55 27,544.55	27,544,55 27,544,55
Step 1 - Change in Population a. ADA (Funded)	(2016-17)	(2017-18)	(2018-19)	(2019-20)
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF Target (Reference Only)		266,939,299.00	273,289,189.00	279,639,495.00
		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Has the District reached its LCFF target funding level?		Yes, then COLA amount in Line 2b. No, then Gap Funding in Line 2c is	2 is used in Line 2e Total calculation. used in Line 2e Total calculation.	
Projected LCFF Revenue				
DATA ENTRY: Enter LCFF Target amounts for Enter data in Step 1a for the two subsequent Enter data for Steps 2a through 2d, All other o	fiscal years. All other data is extracted or o	ears. calculated		
4A1. Calculating the District's LCFF R	evenue Standard			
The District must select which LCFF revenue LCFF Revenue Standard selected: <u>LCFF F</u>				
Necessary Small School				
Basic Aid				
LCFF Revenue Basic Aid				

					_
4A2. Alternate	LCFF	Revenue	Standard	- Basic Ai	id

ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Ald District Projected LCFF Revenue

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	35,404,545.00	35,404,545.00	35,404,545.00	35,404,545.00
Percent Change from Previous Year	Basic Aid Standard	N/A	N/A	N/A
	previous year, plus/minus 1%):	N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2017-18)	(2018-19)	(2019-20)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 21, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)	250,723,457.00	259,120,991.00	265,293,650,00	272,292,078.00
District's Pr	ojected Change in LCFF Revenue:	3,35%	2.38%	2.64%
	LCFF Revenue Standard:	1.82% to 3.82%	1.22% to 3.22%	1.42% to 3.42%
	Status:	Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:			
(required if NOT met)			

CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted

(Resources 0000-1999)

Ratio

	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2014-15)	152,977,984.60	177,417,497.92	86.2%
Second Prior Year (2015-16)	173,380,394.06	202,587,907.81	85.6%
First Prior Year (2016-17)	192,691,838.00	240,833,377.00	80.0%
		Historical Average Ratio:	83.9%

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.9% to 86.9%	80.9% to 86.9%	80.9% to 86.9%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Budget - Unrestricted (Resources 0000-1999)

	(I (Cacalices	0000-1000)		
<i>I</i> .	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2017-18)	203,443,234.00	232,570,120.00	87.5%	Not Met
1st Subsequent Year (2018-19)	214,047,953.00	245,302,539.00	87.3%	Not Met
2nd Subsequent Year (2019-20)	220,949,528.00	252,423,157.00	87.5%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:				
(required if NOT met)				

2017-18 Certificated & Classified negotiated and board approved 2.50% salary increase added to 2018-19 & 2019-20 Other Adjustments B.d.

California Dept of Education SACS Financial Reporting Software - 2017.1.0 File: cs-a (Rev 04/10/2017)

6. CRITERION: Other Revenues and Expenditures

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

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

6A. Calculating the District's Other Revenues and Expenditures Standard Percent	ige Ranges
---	------------

DATA ENTRY: All data are extracted or calculated

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	2.82%	2 22%	2,42%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-7.18% to 12.82%	-7.78% to 12.22%	-7.58% to 12.42%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-2.18% to 7.82%	-2.78% to 7.22%	-2.58% to 7.42%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

		Percent Change	Change Is Outside
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	22,560,838.00		
Budget Year (2017-18)	17,098,603.00	-24.21%	Yes
st Subsequent Year (2018-19)	17,073,603.00	-0.15%	No
2nd Subsequent Year (2019-20)	17,073,603.00	0.00%	No

Explanation: (required if Yes) 2016-17 includes prior year carryover, 2017-2020 are based on current year allocations and projections.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2016-17) Budget Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)

26,598,102.00		
17,870,808.00	-32,81%	Yes
17,870,808.00	0.00%	No
17,870,808.00	0.00%	No

Explanation: (required if Yes) 2016-17 includes the One-Time Discretionary Mandanted Cost Revenue of \$6M 2018-20 does not.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2016-17) Budget Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)

13,159,937.00		The state of the s
10,515,555.00	-20.09%	Yes
10,515,555.00	0.00%	No
10,515,555.00	0.00%	No

Explanation: (required if Yes)

2016-17 includes prior year carryover. 2017-20 are basded on cyrrent year allocations and projections. Local donation are not budgeted till received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2016-17) Budget Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)

33,798,144.00		
17,325,799.00	-48.74%	Yes
17,325,799.00	0.00%	No
17,325,799.00	0.00%	No

Explanation: (required if Yes)

2016-17 includes prior year carryover funds for supplies.



Services and Other O	perating Expenditures (Fund 01, Objects 5000-59	99) (Form MYP, Line B5)		
rior Year (2016-17)		32,911,288.00		
ь. "et Year (2017-18)		23,479,427.00	-28.66%	Yes
1st Subsequent Year (2018-19))	23,774,927.00	1_26%	No
2nd Subsequent Year (2019-20))	24,070,427.00	1.24%	No
Explanation: (required if Yes)	206-17 includes prior year carryover funds for	services.		
SS. Calculating the Distric	to Change in Total Operating Revenues and	Expanditures (Section 6A. Line	2)	
6C. Calculating the Distric	t's Change in Total Operating Revenues and	Expenditures (Section 6A, Line	2)	
DATA ENTRY: All data are extr	acted or calculated.			
Object Range / Fiscal Year		Amount	Percent Change Over Previous Year	Status
T. 4-1 F. d1 Off	Otata and Others and Devening (Calderlan CD)			
	State, and Other Local Revenue (Criterion 6B)	62,318,877.00		
First Prior Year (2016-17) Budget Year (2017-18)		45,484,966.00	-27.01%	Not Met
1st Subsequent Year (2018-19)		45,459,966,00	-0.05%	Met
2nd Subsequent Year (2019-20		45,459,966,00	0.00%	Met
- ,		Company States		
Total Books and Sup	plies, and Services and Other Operating Expendi			
First Prior Year (2016-17)		66,709,432.00		
Budget Year (2017-18)		40,805,226,00	-38.83%	Not Met
1st Subsequent Year (2018-19)		41,100,726.00	0.72%	Met
2nd Subsequent Year (2019-20))	41,396,226.00	0.72%	Met
projected change, desc	- Projected total operating revenues have changed criptions of the methods and assumptions used in the red in Section 6A above and will also display in the e	e projections, and what changes, if any, xplanation box below,	will be made to bring the projected of	fiscal years. Reasons for the operating revenues within the
Explanation: Other State Reven (linked from 6B if NOT met)	2016-17 includes the One-Time Discretionary ue	Mandanted Cost Revenue of \$6M 201	8-20 does not.	
Explanation: Other Local Reven (linked from 6B if NOT met)	2016-17 includes prior year carryover, 2017-2 ue	20 are basded on cyrrent year allocation	is and projections. Local donation ar	e not budgeted till received.
the projected change, of	- Projected total operating expenditures have chang descriptions of the methods and assumptions used in st be entered in Section 6A above and will also displ	n the projections, and what changes, if a	more of the budget or two subsequany, will be made to bring the project	ent fiscal years. Reasons for led operating expenditures
Explanation: Books and Supplie (linked from 6B if NOT met)	2016-17 includes prior year carryover funds for the second	or supplies.		
Explanation: Services and Other I (linked from 6B if NOT met)	206-17 includes prior year carryover funds for Exps	services.		

CRITERION: Facilities Maintenance

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

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

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

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

	ENTRY: Click the appropriate Y nter an X in the appropriate box			area (SELPA) administrative un	its (AUs); all other data are extracted or c	alculated. If standard is not
1.			, do you choose to exclude revenu ed minimum contribution calculatio		rticipating members of	No
			ents that may be excluded from the 00-6540, objects 7211-7213 and 72		Section 17070.75(b)(2)(D)	0.00
2.	Ongoing and Major Mainten	ance/Restri	cted Maintenance Account			
	Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-798 b. Plus: Pass-through Revenuand Apportionments (Line 1b, if line 1a is No)		301,727,729.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
	c. Net Budgeted Expenditures and Other Financing Uses		301,727,729.00	9,051,831.87	9,801,765.00	9,051,831.87
	d, Required Minimum Contribu	ution			2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
					6,034,554,58	9,051,831.87
					Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	e. OMMA/RMA Contribution				9,000,000.00	Not Met
					¹ Fund 01, Resource 8150, Objects 8900	-8999
stand	dard is not met, enter an X in the	e box that be	st describes why the minimum requ	uired contribution was not made:		
		X	Not applicable (district does not p Exempt (due to district's small siz Other (explanation must be provide	e [EC Section 17070.75 (b)(2)(E		
	Explanation: (required if NOT met and Other is marked)	VUSD will in	crease the 3% Major Maintenance	from \$9M to \$9,052,000 at the S	state Adopted 45 Day Revision.	

California Dept of Education SACS Financial Reporting Software - 2017 1.0 File: cs-a (Rev 04/10/2017)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

- 1. District's Available Reserve Amounts (resources 0000-1999)
 - a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)
 - b. Unassigned/Unappropriated
 - (Funds 01 and 17, Object 9790)
 - Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
- d. Available Reserves (Lines 1a through 1c)
- 2 Expenditures and Other Financing Uses
 - a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
 - b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)
 - c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)
- District's Available Reserve Percentage
 (Line 1d divided by Line 2c)

(=		
	District's Deficit Spending Standard Percent:	age Levels

Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
26,216,305.00	40,161,612.00	45,443,270.00
643,115.25	380,881.92	720,708,96
0,00 26,859,420,25	0.00 40,542,493,92	(0.28) 46,163,978.68
253,179,092.79	297 493 419 26	324,594,792.00
		0,00
253,179,092.79	297,493,419,26	324,594,792.00
10.6%	13.6%	14.2%

Percentage Levels (Line 3 times 1/3):	4.5%	4.7%

'Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund,

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	1,980,754.80	191,000,970,11	N/A	Met
Second Prior Year (2015-16)	6,758,774.31	229,203,071.37	N/A	Met
First Prior Year (2016-17)	(4,243,342.00)	243,783,769.00	1.7%	Met
Budget Year (2017-18) (Information only)	1,448,717.00	235,507,762.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:		
(required if NOT met)		

CRITERION: Fund Balance

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

27,545

1.0%

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)

Beginning Fund Balance

Variance Level

Third Prior Year (2014-15) Second Prior Year (2015-16) First Prior Year (2016-17) Budget Year (2017-18) (Information only)

Fiscal Year

Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
44,778,292.68	44,778,292.68	0.0%	Met
40,300,276.89	46,759,047.48	N/A	Met
41,226,273.48	53,517,821.79	N/A	Met
49 274 479 79			

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

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

- \ ENTRY: Enter an explanation if the standard is not met.
- STANDARD MET Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:	
required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	D	District ADA		
5% or \$66,000 (greater of)	0	to	300	
4% or \$66,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400,001	and	over	

Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	27,259	27,259	27,259
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

istricts that serve	as the AU of a S	SELPA (Form	MYP, Lines F1a,	F1b1, and F1b2)
---------------------	------------------	-------------	-----------------	-----------------

	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	?
--	--	---

Voc		

If you are the SELPA AU and are excluding special education pass-through funds:

b.	Special Education Pass-through Funds
	(Fund 10, resources 3300-3499 and 6500-6540,
	objects 7211-7213 and 7221-7223)

Budget Year	1st Subsequent Year	2nd Subsequent Year	
(2017-18)	(2018-19)	(2019-20)	
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
0.00	0.00	0.00	

10B. Calculating the District's Reserve Standard

a. Enter the name(s) of the SELPA(s):

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

- Expenditures and Other Financing Uses
 (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- 2. Plus: Special Education Pass-through
 (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)	
301,727,729.00	317,236,983.00	326,312,649.00	
301,727,729.00	317,236,983.00	326,312,649.00	
3%	3%	3%	
9,051,831.87	9,517,109.49	9,789,379-47	
0.00	0.00	0.00	
9,051,831.87	9,517,109.49	9,789,379.47	

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

54 72256 0000000 Form 01CS

10C, Calculating the District's Budgeted Reserve Amount

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

	re Amounts tricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0,00	0,00
2	General Fund - Reserve for Economic Uncertainties		,	
	(Fund 01, Object 9789) (Form MYP, Line E1b)	33,190,050,00	9,517,110.00	9,789,380.00
3.	General Fund - Unassigned/Unappropriated Amount		-2	
٥.	(Fund 01, Object 9790) (Form MYP, Line E1c)	1,195,249.83	35,174,480,79	27,825,984.79
4.	General Fund - Negative Ending Balances in Restricted Resources	1,100,000		
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	(0.28)	(901,831.00)	(1,803,662.00)
5.	Special Reserve Fund - Stabilization Arrangements			
٥.	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties			31833
٥.	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0,00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
.00	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount			
0,	(Lines C1 thru C7)	34,385,299.55	43,789,759.79	35,811,702,79
9.	District's Budgeted Reserve Percentage (Information only)	01,000,200,00	12,100,100,100	55,511,152,15
٥.	(Line 8 divided by Section 10B, Line 3)	11.40%	13.80%	10.97%
	District's Reserve Standard			
	(Section 10B, Line 7):	9,051,831.87	9,517,109.49	9,789,379,47
	(00051011 102) 21110 1).	5,551,551.57		3,133,5131,11
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

Explanation:			
(required if NOT met)			

آد. ،	PLEMENTAL INFORMATION
DATA E	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?
1b.	If Yes, Identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Use of Ongoing Revenues for One-time Expenditures
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No
ıD.	If Yes, identify the expenditures:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

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

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

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

-10.0% to +10.0%
District's Contributions and Transfers Standard: or -\$20,000 to +\$20,000

1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) First Prior Year (2016-17) (27,217,108.00) Sudget Year (2017-18) (29,852,104.00) 2,634,996.00 9.7% Met st Subsequent Year (2018-19) (30,747,667.00) 895,563.00 3.0% Met nd Subsequent Year (2019-20) (31,670,097.00) 922,430.00 3.0% Met 1b. Transfers In, General Fund * 0.00 0.00 0.0% Met Strist Prior Year (2016-17) 0.00 0.00 0.0% Met st Subsequent Year (2017-18) 0.00 0.00 0.0% Met st Subsequent Year (2018-19) 0.00 0.00 0.0% Met	Description / Finnel Year	Projection	Amount of Change	Percent Change	Status
(27,217,108,00) (27,217,108,00) (27,217,108,00) (27,217,108,00) (28,49,98,98,00) (28,49,98,98,98,98,98,98,98,98,98,98,98,98,98	Description / Fiscal Year	Frojection	Amount of Ghange	Percent Change	Status
(29.852, 104.00) 2.94.34.996.00 9.7% Met	1 1000				
st Subsequent Year (2018-19) (30,747,687,00) 895,563.00 3.0% Met (31,670,097,00) 922,430.00 3.0% 922,430.00 3.0% Met (31,670,097,00) 922,430.00 3.0% Met (31,670,097,00) 922,430.00 3.0% Met (31,670,097,00) 922,430.00 3.0% 922,430.00 3.0% 922,430.00 3.0% Met (31,670,097,00) 922,430.00 3.0% 922,430.00 922,43	, ,		2 634 006 00	0.79/	Moi
15. Transfers In, General Fund *	• , ,				
inst Prior Year (2016-17)					
irst Prior Year (2016-17) tudget Year (2017-18)	41 Tourstown In Connect Found				
0.00 0.00	·	0.00			
st Subsequent Year (2019-20) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Met 1c. Transfers Out, General Fund* irst Prior Year (2016-17) et Year (2017-18) 10. Subsequent Year (2016-19) 11. Subsequent Year (2016-19) 12. Subsequent Year (2016-19) 13. 118.442.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Met 10. Impact of Capital Projects Do you have any capital projects that may impact the general fund operational budget? 10. Impact of Capital Projects No 10. Include transfers used to cover operating deficits in either the general fund or any other fund. 10. Impact of Capital Projects 10. Include transfers used to cover operating deficits in either the general fund or any other fund. 10. Impact of Capital Projects 10. Include transfers used to cover operating deficits in either the general fund or any other fund. 11. Impact of Capital Projects 12. Impact of Capital Projects No 13. Include transfers used to cover operating deficits in either the general fund or any other fund. 14. Impact of Capital Projects 15. Status of the District's Projected Contributions, Transfers, and Capital Projects 16. Impact of Capital Projects 17. Impact of Capital Projects No No No No No No No No No N			0.00	0.0%	Met
10. Transfers Out, General Fund * 11. Transfers Out, General Fund * 11. Iransfers Out, General Fund * 12. Iransfers Out, General Fund * 13.118,442.00 10.00 10.00 10.0% 10.00 1					
irst Prior Year (2016-17) et Year (2017-18)	2nd Subsequent Year (2019-20)				
irst Prior Year (2016-17) et Year (2017-18)	1. Transfers Out Constal Fund *				
get Year (2017-18) Jobsequent Year (2018-19)	20	3 118 442 00			
ibsequent Year (2018-19) Ind Subsequent Year (2019-20) Ind Subsequent Year (2019-20) Ind Impact of Capital Projects Do you have any capital projects that may impact the general fund operational budget? Include transfers used to cover operating deficits in either the general fund or any other fund. In ESB. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. In Impact of Capital Projected Contributions have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation: (required if NOT met) Explanation: Explanation: Explanation:	, ,		0.00	0.0%	Met
1d. Impact of Capital Projects Do you have any capital projects that may impact the general fund operational budget? Include transfers used to cover operating deficits in either the general fund or any other fund. SSB. Status of the District's Projected Contributions, Transfers, and Capital Projects OATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation: (required if NOT met) 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation:			0.00	0.0%	Met
Do you have any capital projects that may impact the general fund operational budget? Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either fund. Include transfers used to cover operating deficits in either fund. Include transfers used to cover operating deficits in either fund. Include transfers used to cover operating deficits in either fund. Include transfers used to cover operating deficits in either fund. Include transfers used to cover operating deficits in either fund. Include transfers used to cover operating used in the projects. Include transfers used to cover operating used in the projects. Include transfers used to cover operating used in the projects. Include transfers used to cover operating used in the projects. Include transfers used to cover operating used in the projects. Include transfers used to cover operating used in the projects. Include transfers used to cover operating used in the projects. Include transfers	nd Subsequent Year (2019-20)	3,118,442,00	0.00	0.0%	Met
Do you have any capital projects that may impact the general fund operational budget? Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either the general fund or any other fund. Include transfers used to cover operating deficits in either fund. Include transfers used to cover operating deficits in either fund. Include transfers used to cover operating deficits in either fund. Include transfers used to cover operating deficits in either fund. Include transfers used to cover operating deficits in either fund. Include transfers used to cover operating deficits in either fund. Include transfers used to cover operating and the projects Include transfers used to cover operating deficit in either fund. Include transfers used to cover operating and the projects Include transfers used to cover operating and the projects Include transfers used to cover operating and the projects Include transfers used to cover operating and the projects Include transfers used to cover operating and the projects Include transfers used to cover operating and					
Include transfers used to cover operating deficits in either the general fund or any other fund, SSB. Status of the District's Projected Contributions, Transfers, and Capital Projects PATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation: (required if NOT met) 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years, Explanation:	1d Impact of Capital Projects				
SSB. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation: (required if NOT met) 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation: Explanation:		ral fund operational budget?		No	
DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation: (required if NOT met) 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation: Explanation:	Do you have any capital projects that may impact the gene	-		No	
DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation: (required if NOT met) 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation: Explanation:	Do you have any capital projects that may impact the gene	-		No	
MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation: (required if NOT met) MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation:	Do you have any capital projects that may impact the gene Include transfers used to cover operating deficits in either the gen	eral fund or any other fund.		No	
Explanation: (required if NOT met) 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation:	Do you have any capital projects that may impact the gene Include transfers used to cover operating deficits in either the gen	eral fund or any other fund.		No	
Explanation: (required if NOT met) 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation:	Do you have any capital projects that may impact the general Include transfers used to cover operating deficits in either the general SSB. Status of the District's Projected Contributions, Transfers	eral fund or any other fund.		No	
(required if NOT met) 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation:	Do you have any capital projects that may impact the gene Include transfers used to cover operating deficits in either the gene 65B. Status of the District's Projected Contributions, Transfers and ENTRY: Enter an explanation if Not Met for items 1a-1c or if	eral fund or any other fund. Insfers, and Capital Projects Yes for item 1d.	two subsequent fiscal years		
(required if NOT met) 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation:	Do you have any capital projects that may impact the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating transfers used to cover operating the general Include transfers used to cover operating tr	eral fund or any other fund. Insfers, and Capital Projects Yes for item 1d.	two subsequent fiscal years		
(required if NOT met) 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation:	Do you have any capital projects that may impact the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating deficits in either the general Include transfers used to cover operating	eral fund or any other fund. Insfers, and Capital Projects Yes for item 1d.	I two subsequent fiscal years		
1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation:	Do you have any capital projects that may impact the gene include transfers used to cover operating deficits in either the geness. S5B. Status of the District's Projected Contributions, Transport to the District's Projected Contributions, Transport to the District's Projected Contributions, Transport to the District's Projected Contributions (Not Met for items 1a-1c or if the District's Projected Contributions have not changed by more than 1a. MET - Projected Contributions have not changed by more than 1a.	eral fund or any other fund. Insfers, and Capital Projects Yes for item 1d.	two subsequent fiscal years		
Explanation:	Do you have any capital projects that may impact the gene Include transfers used to cover operating deficits in either the gene SSB. Status of the District's Projected Contributions, Transport Enter an explanation if Not Met for items 1a-1c or if 1a. MET - Projected contributions have not changed by more to Explanation:	eral fund or any other fund. Insfers, and Capital Projects Yes for item 1d.	two subsequent fiscal years		
Explanation:	Do you have any capital projects that may impact the gene Include transfers used to cover operating deficits in either the gene SSB. Status of the District's Projected Contributions, Transport Enter an explanation if Not Met for items 1a-1c or if 1a. MET - Projected contributions have not changed by more to Explanation:	eral fund or any other fund. Insfers, and Capital Projects Yes for item 1d.	two subsequent fiscal years		
Explanation:	Do you have any capital projects that may impact the gene Include transfers used to cover operating deficits in either the gene SSB. Status of the District's Projected Contributions, Transfers and Entry: Enter an explanation if Not Met for items 1a-1c or if 1a. MET - Projected contributions have not changed by more to Explanation:	eral fund or any other fund. Insfers, and Capital Projects Yes for item 1d.	two subsequent fiscal years		
·	Do you have any capital projects that may impact the gene include transfers used to cover operating deficits in either the genesis. SB. Status of the District's Projected Contributions, Transfer Entry: Enter an explanation if Not Met for items 1a-1c or if 1a. MET - Projected contributions have not changed by more to Explanation: (required if NOT met)	eral fund or any other fund, Insfers, and Capital Projects Yes for item 1d. Inan the standard for the budget and			
·	Do you have any capital projects that may impact the gene include transfers used to cover operating deficits in either the genesis. SB. Status of the District's Projected Contributions, Transfer Entry: Enter an explanation if Not Met for items 1a-1c or if 1a. MET - Projected contributions have not changed by more to Explanation: (required if NOT met)	eral fund or any other fund, Insfers, and Capital Projects Yes for item 1d. Inan the standard for the budget and			
· ·	Do you have any capital projects that may impact the gene Include transfers used to cover operating deficits in either the genesis B. Status of the District's Projected Contributions, Transfers. PATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if 1a. MET - Projected contributions have not changed by more to Explanation: (required if NOT met)	eral fund or any other fund, Insfers, and Capital Projects Yes for item 1d. Inan the standard for the budget and			
	Do you have any capital projects that may impact the gene include transfers used to cover operating deficits in either the genesis. SB. Status of the District's Projected Contributions, Transfer and Entry: Enter an explanation if Not Met for items 1a-1c or if 1a. MET - Projected contributions have not changed by more to the state of the st	eral fund or any other fund, Insfers, and Capital Projects Yes for item 1d. Inan the standard for the budget and			

54 72256 0000000 Form 01CS

tc.	MET - Projected transfers ou	it have not changed by more than the standard for the budget and two subsequent fiscal years.
	Explanation: (required if NOT met)	
1d.	NO - There are no capital pro	ojects that may impact the general fund operational budget.
	Project Information: (required if YES)	

S6. Long-term Commitments

Identify all existing and new multiyear commitments' and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

S6A. Identification of the Dist	rict's Long-term	Commitments				
SOA. Identification of the Dist	not a Long-term	Communents				
DATA ENTRY: Click the appropriat	e button in item 1 a	and enter data in all columns of it	tem 2 for applicab	e long-term co	ommitments; there are no extractions in th	is section.
Does your district have long	g-term (multiyear)	commitments?				
(If No, skip item 2 and Sec			Yes			
2. If Yes to item 1, list all new than pensions (OPEB); OP	and existing multi EB is disclosed in	year commitments and required a item S7A.	annual debt servio	e amounts, Do	o not include long-term commitments for p	postemployment benefits other
	# of Years	SA	ACS Fund and Ob			Principal Balance
Type of Commitment	Remaining	Funding Sources (Reven	ues)	De	ebt Service (Expenditures)	as of July 1, 2017
Capital Leases						444,564
Certificates of Participation						17,215,000
Seneral Obligation Bonds						57,984,971
Supp Early Retirement Program						208,087,089
State School Building Loans						168,000
Compensated Absences						1,048,861
TOTAL:						284,948,485
		Prior Year	Budget \	'ear	1st Subsequent Year	2nd Subsequent Year
		(2016-17)	(2017-1		(2018-19)	(2019-20)
		Annual Payment	Annual Pa	•	Annual Payment	Annual Payment
Type of Commitment (continued)		(P & I)	(P & I		(P & I)	(P & I)
Capital Leases		(i st.i)	(1.00)		16.00	1
Certificates of Participation						
General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans						
•	_					
Compensated Absences						
Other Long-term Commitments (co	ntinued)					
Total Appl	ual Payments:	0		0	0	0
	,	ed over prior year (2016-17)?	No		No	No

و سار ما	Comparison of the District's Annual Payments to Prior Year Annual Payment
DATA	A ENTRY: Enter an explanation if Yes.
1a.	No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.
	Explanation: (required if Yes to increase in total annual payments)
S6C.	Identification of Decreases to Funding Sources Used to Pay Long-term Commitments
DATA	A ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.
1.	Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
	No
2.	
	No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.
	Explanation: (required if Yes)

97. Unfunded Liabilities

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

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

S7A.	dentification of the District's Estimated Unfunded Liability for Po	stemployment Benefits Other th	nan Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other appli	cable items; there are no extractions i	n this section except the budget year d	ata on line 5b.
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB: a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	c, Describe any other characteristics of the district's OPEB program including their own benefits:	g eligibility criteria and amounts, if any	y, that retirees are required to contribute	etoward
3,	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Actuarial	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurang governmental fund	ce or	Self-Insurance Fund 0	Governmental Fund 14,031,071
4.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL) c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? d. If based on an actuarial valuation, indicate the date of the OPEB valuation	78,543,18 76,479,0 Actuarial Jul 01, 2014		
5.	OPEB Contributions	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	9,191,936.00	9,191,936,00	9,191,936.00
	Method OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	4,500,536,00	7,649,441.00	7,649,441.00

4,500,536.00 7,967,484.00

345

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

7,967,484.00

345

7,967,484.00

345

54 72256 0000000 Form 01CS

S70	Identification of the District's Unfunded Liability for Self-Insuran	ce Programs		
L A	ENTRY: Click the appropriate button in item 1 and enter data in all other app	licable items; there are no extraction	ons in this section.	
1.	Does your district operate any self-insurance programs such as workers' comployee health and welfare, or property and liability? (Do not include OPE covered in Section S7A) (If No, skip items 2-4)			
2.	Describe each self-insurance program operated by the district, including de actuarial), and date of the valuation:	stails for each such as level of risk t	retained, funding approach, basis for va	aluation (district's estimate or
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
4.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	b. Amount contributed (funded) for self-insurance programs			

\$8. Status of Labor Agreements

Analyze the status of employee labor agreements, Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

88A. (Cost Analysis of District's Labor Ag	greements - Certificated (Non-n	nanagement) Employe	es		
DATA	ENTRY: Enter all applicable data items; th	nere are no extractions in this section	•			
		Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)		1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	er of certificated (non-management) e-equivalent (FTE) positions	1,303.8	1,	326.0	1,330,0	1,335,0
Certifi 1	cated (Non-management) Salary and B Are salary and benefit negotiations settle			Yes		
	If Yes, and have beer	d the corresponding public disclosure n filed with the COE, complete questi	documents ons 2 and 3			
	If Yes, and have not b	d the corresponding public disclosure seen filed with the COE, complete qu	documents estions 2-5			
If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7						17,0
ti	ations Settled Per Government Code Section 3547.5(a	a), date of public disclosure board me	eeting: Ju	n 13, 2017		
2b.	Per Government Code Section 3547.5(tb) by the district superintendent and chief lif Yes, dat		eation: Ju	Yes n 13, 2017		
3.	Per Government Code Section 3547.5(c) to meet the costs of the agreement? If Yes, dat	e), was a budget revision adopted te of budget revision board adoption:	.Ju	Yes n 27, 2017		
4.	Period covered by the agreement:	Begin Date: Jul	01, 2017	End Date:	Jun 30, 2018	
5.	Salary settlement:		Budget Year (2017-18)		1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Is the cost of salary settlement included projections (MYPs)?	in the budget and multiyear	Yes		Yes	Yes
		One Year Agreement				
		of salary settlement in salary schedule from prior year	2,41	5,647	2,415,647	2,415,647
	•	or				
	Total cost	Multiyear Agreement of salary settlement				
		in salary schedule from prior year r text, such as "Reopener")				
	Identify the	e source of funding that will be used	to support multiyear salary	commitments:		

Medan	ations Not Settled			
6	Cost of a one percent increase in salary and statutory benefits	1,149,963		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2017-18)	(2018-19)	(2019-20)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
CertIf	cated (Non-management) Health and Welfare (H&W) Benefits	(2017-18)	(2018-19)	(2019-20)
1	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	18,812,359	19,752,977	20,740,626
3.	Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
4.	Percent projected change in H&W cost over prior year	0.0%	5.0%	5.0%
7.	, sloot, keeperon strange are to be a proof of the proof			
Certif	cated (Non-management) Prior Year Settlements	1		
	y new costs from prior year settlements included in the budget?	No		
7 (7 G G)	If Yes, amount of new costs included in the budget and MYPs	10.5		
	If Yes, explain the nature of the new costs:			
	to to the second of the second	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Step and Column Adjustments	(2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
		(2017-18)	(2018-19)	(2019-20)
1::	Are step & column adjustments included in the budget and MYPs?	(2017-18) Yes	(2018-19) Yes	(2019-20) Yes
1: 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	(2017-18) Yes 1,789,211	(2018-19) Yes 1,789,211	(2019-20) Yes 1,789,211
1::	Are step & column adjustments included in the budget and MYPs?	(2017-18) Yes	(2018-19) Yes	(2019-20) Yes
1: 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	Yes 1,789,211 3,4%	(2018-19) Yes 1,789,211 3.4%	(2019-20) Yes 1,789,211 3.4%
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2017-18) Yes 1,789,211 3,4% Budget Year	(2018-19) Yes 1,789,211 3.4% 1st Subsequent Year	Yes 1,789,211 3.4% 2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	Yes 1,789,211 3,4%	(2018-19) Yes 1,789,211 3.4%	(2019-20) Yes 1,789,211 3.4%
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2017-18) Yes 1,789,211 3,4% Budget Year	(2018-19) Yes 1,789,211 3.4% 1st Subsequent Year (2018-19)	Yes 1,789,211 3.4% 2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2017-18) Yes 1,789,211 3,4% Budget Year	(2018-19) Yes 1,789,211 3.4% 1st Subsequent Year	Yes 1,789,211 3.4% 2nd Subsequent Year
1 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs?	Yes 1,789,211 3.4% Budget Year (2017-18)	(2018-19) Yes 1,789,211 3.4% 1st Subsequent Year (2018-19)	Yes 1,789,211 3.4% 2nd Subsequent Year (2019-20)
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired	Yes 1,789,211 3.4% Budget Year (2017-18)	(2018-19) Yes 1,789,211 3.4% 1st Subsequent Year (2018-19)	Yes 1,789,211 3.4% 2nd Subsequent Year (2019-20)
1, 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs?	Yes 1,789,211 3.4% Budget Year (2017-18)	(2018-19) Yes 1,789,211 3.4% 1st Subsequent Year (2018-19)	Yes 1,789,211 3.4% 2nd Subsequent Year (2019-20)
1 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired	Yes 1,789,211 3.4% Budget Year (2017-18) Yes	Yes 1,789,211 3.4% 1st Subsequent Year (2018-19)	Yes 1,789,211 3.4% 2nd Subsequent Year (2019-20) Yes
1 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes 1,789,211 3,4% Budget Year (2017-18) Yes	Yes 1,789,211 3.4% 1st Subsequent Year (2018-19) Yes	Yes 1,789,211 3.4% 2nd Subsequent Year (2019-20) Yes
1 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired	Yes 1,789,211 3,4% Budget Year (2017-18) Yes	Yes 1,789,211 3.4% 1st Subsequent Year (2018-19) Yes	Yes 1,789,211 3.4% 2nd Subsequent Year (2019-20) Yes
1 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes 1,789,211 3,4% Budget Year (2017-18) Yes	Yes 1,789,211 3.4% 1st Subsequent Year (2018-19) Yes	Yes 1,789,211 3.4% 2nd Subsequent Year (2019-20) Yes
1 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes 1,789,211 3,4% Budget Year (2017-18) Yes	Yes 1,789,211 3.4% 1st Subsequent Year (2018-19) Yes	Yes 1,789,211 3.4% 2nd Subsequent Year (2019-20) Yes
1 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? Icated (Non-management) - Other ther significant contract changes and the cost impact of each change (i.e., class)	Yes 1,789,211 3,4% Budget Year (2017-18) Yes	Yes 1,789,211 3.4% 1st Subsequent Year (2018-19) Yes	Yes 1,789,211 3.4% 2nd Subsequent Year (2019-20) Yes
1 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? Icated (Non-management) - Other ther significant contract changes and the cost impact of each change (i.e., class)	Yes 1,789,211 3,4% Budget Year (2017-18) Yes	Yes 1,789,211 3.4% 1st Subsequent Year (2018-19) Yes	Yes 1,789,211 3.4% 2nd Subsequent Year (2019-20) Yes
1. 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? Icated (Non-management) - Other ther significant contract changes and the cost impact of each change (i.e., class)	Yes 1,789,211 3,4% Budget Year (2017-18) Yes	Yes 1,789,211 3.4% 1st Subsequent Year (2018-19) Yes	Yes 1,789,211 3.4% 2nd Subsequent Year (2019-20) Yes
1. 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? Icated (Non-management) - Other ther significant contract changes and the cost impact of each change (i.e., class)	Yes 1,789,211 3,4% Budget Year (2017-18) Yes	Yes 1,789,211 3.4% 1st Subsequent Year (2018-19) Yes	Yes 1,789,211 3.4% 2nd Subsequent Year (2019-20) Yes
1. 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? Icated (Non-management) - Other ther significant contract changes and the cost impact of each change (i.e., class)	Yes 1,789,211 3,4% Budget Year (2017-18) Yes	Yes 1,789,211 3.4% 1st Subsequent Year (2018-19) Yes	Yes 1,789,211 3.4% 2nd Subsequent Year (2019-20) Yes
1 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? Icated (Non-management) - Other ther significant contract changes and the cost impact of each change (i.e., class)	Yes 1,789,211 3,4% Budget Year (2017-18) Yes	Yes 1,789,211 3.4% 1st Subsequent Year (2018-19) Yes	Yes 1,789,211 3.4% 2nd Subsequent Year (2019-20) Yes

		. 01 15 141	A) E a aleana		
88B. Ce	ost Analysis of District's Labor Ag	reements - Classified (Non-mai	nagement) Employees		
E	NTRY: Enter all applicable data items; the	ere are no extractions in this section.			
		Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number TE pos	of classified (non-management) itions	974,6	1,151.7	1,160.0	1,160.0
	ed (Non-management) Salary and Bene Are salary and benefit negotiations settle If Yes, and have been		Yes documents ns 2 and 3.		
	If Yes, and have not be	the corresponding public disclosure sen filed with the COE, complete que	documents stions 2-5		
	If No, ident	ify the unsettled negotiations includin	ng any prior year unsettled negoti	iations and then complete questions 6 ar	nd 7.
2a.	ions Settled Per Government Code Section 3547.5(a) board meeting:	, date of public disclosure	Jun 27, 20	017	
	Per Government Code Section 3547.5(b) by the district superintendent and chief bi If Yes, date	•	Yes Jun 27, 20	017	
	Per Government Code Section 3547.5(c) to meet the costs of the agreement? If Yes, date	, was a budget revision adopted of budget revision board adoption:	Yes Jun 27, 20	017	
4.	Period covered by the agreement:	Begin Date: Jul 0	01, 2017 Er	nd Date: Jun 30, 2018	
5.	Salary settlement:		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	ls the cost of salary settlement included in projections (MYPs)?	n the budget and multiyear	Yes	Yes	Yes
		One Year Agreement			1
	Total cost o	of salary settlement	969,662	969,662	969,662
		n salary schedule from prior year or Multiyear Agreement of salary settlement	2.5%		
	% change i (may enter	n salary schedule from prior year text, such as "Reopener")			
		source of funding that will be used to	o support multiyear salary commi	itments:	
legotiat	ions Not Settled				
6.	Cost of a one percent increase in salary a	and statutory benefits			
4	Amount included for any tentative salary	schedule increases	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
The second	Amount included for any tentative salary	Solioudio iliorodasos			

3. Percent of H&W cost paid by employer 4. Percent projected change in H&W cost over prior year Classified (Non-management) Prior Year Settlements Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs: Budget Year 1st Subsequent Year (2017-18) (2018-19) (2019-20) 1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments 769,628 769,628 769,628 769,628 769,628 Percent change in step & column over prior year Publication of the control of the control of the new costs: Budget Year 1st Subsequent Year (2018-19) (2019-20) 1 Are step & column adjustments included in the budget and MYPs? 2 Cost of step & column adjustments 3 Percent change in step & column over prior year Budget Year 1st Subsequent Year 2nd Subsequent Year 2nd Subsequent Year 2nd Subsequent Year 2nd Subsequent Year			Budget Year	1st Subsequent Year	2nd Subsequent Year
2. Total cost of H&W benefits	Class	fled (Non-management) Health and Welfare (H&W) Benefits	(2017-18)	(2018-19)	(2019-20)
2. Total cost of H&W benefits 3. Percent of H&W cost paid by employer 4. Percent projected change in H&W cost over prior year Classified (Non-management) Prior Year Settlements Are any new costs from prior year settlements included in the budget and MYPs if Yes, explain the nature of the new costs: Budget Year (2017-18) 1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments 3. Percent change in step & column over prior year Classified (Non-management) Attrition (layoffs and retirements) 4. Are savings from attrition included in the budget and MYPs? 4. Are savings from attrition included in the budget and MYPs? 5. Are additional H&W benefits for those laid-off or retired					
3. Percent of H&W cost paid by employer 4. Percent projected change in H&W cost over prior year Classified (Non-management) Prior Year Settlements Are any new costs from prior year settlements included in the budget and MYPs If Yes, explain the nature of the new costs: Budget Year		Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Classified (Non-management) Prior Year Settlements Are any new costs from prior year settlements included in the budget and MYPs If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs: Budget Year 1st Subsequent Year 2nd Subsequent Year (2017-18) (2018-19) (2019-20) 1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments 769,628 769,628 769,628 3. Percent change in step & column over prior year 4.0% 4.0% 4.0% Classified (Non-management) Attrition (layoffs and retirements) (2017-18) (2018-19) (2019-20) 1. Are savings from attrition included in the budget and MYPs? 2. Are additional H&W benefits for those laid-off or retired	2.	Total cost of H&W benefits	14,110,773	14,110,773	14,110,773
Classified (Non-management) Prior Year Settlements Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs: Budget Year	3.	Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs: Budget Year	4	Percent projected change in H&W cost over prior year	0.0%	5.0%	5.0%
Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs: Budget Year					
If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs: Budget Year	Class	fled (Non-management) Prior Year Settlements			
Budget Year 1st Subsequent Year 2nd Subsequent Year (2017-18) (2018-19) (2019-20) 1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments 769,628 769,628 769,628 3. Percent change in step & column over prior year 4.0% 4.0% 4.0% Classified (Non-management) Attrition (layoffs and retirements) 1. Are savings from attrition included in the budget and MYPs? 2. Are additional H&W benefits for those laid-off or retired	Are an	y new costs from prior year settlements included in the budget?	No		
Classified (Non-management) Step and Column Adjustments 1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments 3. Percent change in step & column over prior year Classified (Non-management) Attrition (layoffs and retirements) 1. Are savings from attrition included in the budget and MYPs? 2. Are additional H&W benefits for those laid-off or retired Budget Year (2017-18) (2018-19) (2019-20) Yes Yes Yes 1st Subsequent Year 2nd Subsequent Year (2017-18) (2018-19) (2019-20)					
Classified (Non-management) Step and Column Adjustments (2017-18) (2018-19) (2019-20) 1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments 5769,628 769,628 769,628 3. Percent change in step & column over prior year 4.0% 4.0% 4.0% Classified (Non-management) Attrition (layoffs and retirements) (2017-18) (2018-19) (2019-20) 1. Are savings from attrition included in the budget and MYPs? Yes Yes Yes 2. Are additional H&W benefits for those laid-off or retired		If Yes, explain the nature of the new costs:			
Classified (Non-management) Step and Column Adjustments (2017-18) (2018-19) (2019-20) 1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments 5769,628 769,628 769,628 3. Percent change in step & column over prior year 4.0% 4.0% 4.0% Classified (Non-management) Attrition (layoffs and retirements) (2017-18) (2018-19) (2019-20) 1. Are savings from attrition included in the budget and MYPs? Yes Yes Yes 2. Are additional H&W benefits for those laid-off or retired					
Classified (Non-management) Step and Column Adjustments (2017-18) (2018-19) (2019-20) 1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments 5769,628 769,628 769,628 3. Percent change in step & column over prior year 4.0% 4.0% 4.0% Classified (Non-management) Attrition (layoffs and retirements) (2017-18) (2018-19) (2019-20) 1. Are savings from attrition included in the budget and MYPs? Yes Yes Yes 2. Are additional H&W benefits for those laid-off or retired					
Classified (Non-management) Step and Column Adjustments (2017-18) (2018-19) (2019-20) 1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments 5769,628 769,628 769,628 3. Percent change in step & column over prior year 4.0% 4.0% 4.0% Classified (Non-management) Attrition (layoffs and retirements) (2017-18) (2018-19) (2019-20) 1. Are savings from attrition included in the budget and MYPs? Yes Yes Yes 2. Are additional H&W benefits for those laid-off or retired					
Classified (Non-management) Step and Column Adjustments (2017-18) (2018-19) (2019-20) 1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments 5769,628 769,628 769,628 3. Percent change in step & column over prior year 4.0% 4.0% 4.0% Classified (Non-management) Attrition (layoffs and retirements) (2017-18) (2018-19) (2019-20) 1. Are savings from attrition included in the budget and MYPs? Yes Yes Yes 2. Are additional H&W benefits for those laid-off or retired					
Classified (Non-management) Step and Column Adjustments (2017-18) (2018-19) (2019-20) 1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments 5769,628 769,628 769,628 3. Percent change in step & column over prior year 4.0% 4.0% 4.0% Classified (Non-management) Attrition (layoffs and retirements) (2017-18) (2018-19) (2019-20) 1. Are savings from attrition included in the budget and MYPs? Yes Yes Yes 2. Are additional H&W benefits for those laid-off or retired					
Classified (Non-management) Step and Column Adjustments (2017-18) (2018-19) (2019-20) 1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments 5769,628 769,628 769,628 3. Percent change in step & column over prior year 4.0% 4.0% 4.0% Classified (Non-management) Attrition (layoffs and retirements) (2017-18) (2018-19) (2019-20) 1. Are savings from attrition included in the budget and MYPs? Yes Yes Yes 2. Are additional H&W benefits for those laid-off or retired					
1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments 3. Percent change in step & column over prior year Classified (Non-management) Attrition (layoffs and retirements) 1. Are savings from attrition included in the budget and MYPs? 2. Are additional H&W benefits for those laid-off or retired			Budget Year	1st Subsequent Year	2nd Subsequent Year
2. Cost of step & column adjustments 3. Percent change in step & column over prior year 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% Budget Year Classified (Non-management) Attrition (layoffs and retirements) 1. Are savings from attrition included in the budget and MYPs? 2. Are additional H&W benefits for those laid-off or retired	Class	fled (Non-management) Step and Column Adjustments	(2017-18)	(2018-19)	(2019-20)
2. Cost of step & column adjustments 3. Percent change in step & column over prior year 4.0% 4.0% 4.0% 4.0% 4.0% 4.0% Budget Year Classified (Non-management) Attrition (layoffs and retirements) 1. Are savings from attrition included in the budget and MYPs? 2. Are additional H&W benefits for those laid-off or retired					
2. Cost of step & column adjustments 769,628 769,628 769,628 3. Percent change in step & column over prior year 4.0% 4.0% 4.0% 4.0% Budget Year 1st Subsequent Year 2nd Subsequent Year (2017-18) (2018-19) (2019-20) 1. Are savings from attrition included in the budget and MYPs? Yes Yes Yes 2. Are additional H&W benefits for those laid-off or retired	1_	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
3. Percent change in step & column over prior year 4.0% 4.0% 4.0% 4.0% Budget Year 1st Subsequent Year 2nd Subsequent Year (2017-18) (2018-19) (2019-20) 1. Are savings from attrition included in the budget and MYPs? Yes Yes Yes 2. Are additional H&W benefits for those laid-off or retired					769,628
Budget Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) 1. Are savings from attrition included in the budget and MYPs? 2. Are additional H&W benefits for those laid-off or retired		, ,		4.0%	
Classified (Non-management) Attrition (layoffs and retirements) 1. Are savings from attrition included in the budget and MYPs? 2. Are additional H&W benefits for those laid-off or retired		, i			
1. Are savings from attrition included in the budget and MYPs? Yes Yes Yes Yes			Budget Year	1st Subsequent Year	2nd Subsequent Year
Are savings from attrition included in the budget and MYPs? Yes Yes Yes Yes Yes Yes Yes	Classi	fied (Non-management) Attrition (layoffs and retirements)	(2017-18)	(2018-19)	(2019-20)
2. Are additional H&W benefits for those laid-off or retired		T		7/2	
2. Are additional H&W benefits for those laid-off or retired	4	Are covings from attrition included in the hudget and MVDs2	Vos	Vec	Vec
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	50	Are savings from attrition included in the budget and in thes?	res	165	165
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2	Are additional H&W benefits for those laid-off or retired			
			Yes	Yes	Yes
			100		,,,,
	2.		Yes	Yes	Yes
Classified (Non-management) - Other	ຳ tl	ner significant contract changes and the cost impact of each change (i.e., hours	of employment, leave of absence, be	onuses, etc.):	
Classified (Non-management) - Other ther significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):					
		·			

54 72256 0000000 Form 01CS

ENTRY: Enter all applicable	e data items; the	re are no extractions in this section			
		Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervis confidential FTE positions	or, and	244.3	248.0	248.0	248.0
Management/Supervisor/Confid	lential		17		
Salary and Benefit Negotiations				{	
 Are salary and benefit negotiations settled for the budget year? 		for the budget year?	n/a		
	If Yes, comp	plete question 2			
	If No, identif	y the unsettled negotiations including	any prior year unsettled negotiation	ons and then complete questions 3 and	4.
	Managemen	nt doers no have a negotiations unit.			
	If n/a, skip t	he remainder of Section S8C.			
Negotiations Settled 2. Salary settlement:			Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settle projections (MYPs)?	ment included in	the budget and multiyear			
projections (W/Y s).	Total cost o	f salary settlement			
		n salary schedule from prior year lext, such as "Reopener")			
Negotiations Not Settled 3. Cost of a one percent income	rease in salary a	and statutory benefits			
			Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any t	tentative salary s	schedule increases			
Management/Supervisor/Confld Health and Welfare (H&W) Bene		"p	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
 Are costs of H&W benefit Total cost of H&W benefit 	•	ed in the budget and MYPs?			
3. Percent of H&W cost paid					
. ,			1		
Management/Supervisor/Confid Step and Column Adjustments	lential	1	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustr Cost of step and solumn a		n the budget and MYPs?			
 Cost of step and column a Percent change in step & 		or year			
Management/Supervisor/Confld Other Benefits (mileage, bonuse			Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits		budget and MYPs?			
 Total cost of other benefit Percent change in cost of 		ver prior year			

54 72256 0000000 Form 01CS

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 27, 2017

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button,

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

Yes

54 72256 0000000 Form 01CS

ADDITIONAL FISCAL INDICATORS

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

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

A 1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No				
A2.	Is the system of personnel position control independent from the payroll system?	No				
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No				
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes				
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No				
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No				
)	Is the district's financial system independent of the county office system?	Yes				
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No				
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No				
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.						
	Comments: (optional)					

End of School District Budget Criteria and Standards Review