

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA SECTION (Check Box Below)			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

AGENDA ITEM B-38

BOARD MEETING DATE:
June 14, 2017

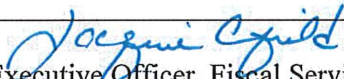
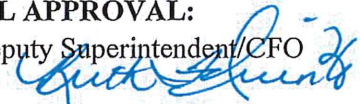

ACTION REQUESTED: (Adopt, Approve, Ratify, Discuss, Receive, etc.)	Adopt
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TITLE AND SUBJECT: Discuss and Adopt Fresno Unified School District's 2017/18 Proposed Budget and Education Protection Account

DESCRIPTION/DISCUSSION: The Proposed Budget includes the multi-year projected budget for the Unrestricted General Fund. The agenda item will also describe factors addressed in the 2017/18 Proposed Budget, and issues affecting the multi-year projections for 2018/19 and 2019/20.

Detailed information for the Proposed Budget and the multi-year projections were presented and discussed at the May 31, 2017 Board of Education meeting, and a Public Hearing was held at that time. All information is available in the Board office for review, as well as posted on the District's website.

FINANCIAL SUMMARY: Noted in support material.

PREPARED BY:  Jacquie Canfield, Executive Officer, Fiscal Services	DIVISION: Administrative Services PHONE: (559) 457-6226
CABINET LEVEL APPROVAL: Ruth F. Quinto, Deputy Superintendent/CFO (Signature Required) 	INTERIM SUPERINTENDENT APPROVAL: 

A positive certification reflects that the district will have a positive General Fund balance and a positive cash balance for the current year and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2017/18 Proposed Budget, and factors affecting the multi-year projections for 2018/19 and 2019/20 are listed below. The multi-year projection assumes the district will maintain a minimum reserve level of approximately 5% for all years.

	<u>Projected 2016/17</u>	<u>Projected 2017/18</u>	<u>Projected 2018/19</u>	<u>Projected 2019/20</u>
Ongoing Funds:				
Revenues	\$699.44	\$718.51	\$733.88	\$750.90
- Expenses, Sources/Uses	\$667.37	\$715.93	\$732.36	\$765.40
- Supplemental/Concentration Expanded Programs			\$14.72	\$6.65
Ongoing Net Change in Fund Balance	\$32.07	\$2.58	(\$13.20)	(\$21.15)
One-Time Funds:				
Revenues	\$19.70	\$2.41	\$2.41	\$2.41
- One-Time Expenses	\$13.06	\$35.38	\$0.00	\$0.00
One-Time Net Change in Fund Balance	\$6.64	(\$32.97)	\$2.41	\$2.41
Total Unrestricted General Fund:				
Beginning Balance	\$87.17	\$125.88	\$95.49	\$84.70
Ending Balance	\$125.88	\$95.49	\$84.70	\$65.96
Component of the Ending Balance				
Cash, Inventory, Prepaid Assets	\$1.86	\$1.86	\$1.86	\$1.86
Designated Funds	\$23.10	\$16.40	\$16.40	\$16.40
Reserve for One-Time Expenses and Carryover	\$22.90	\$0.00	\$0.00	\$0.00
Net Unrestricted General Fund Balance	\$78.02	\$77.23	\$66.44	\$47.70
Change in Reserve	\$20.31	(\$0.79)	(\$10.79)	(\$18.74)
Reserve level	9.32%	8.31%	7.33%	5.14%

General Comments Regarding the Proposed Budget for 2017/18

The 2017/18 Proposed Budget includes recommendations that continue to balance the Board of Education's investment in educational programs for students, employee compensation, and fiscal responsibility with minimal financial reserves. The district's Proposed Budget for 2017/18 keeps at the forefront the Board's Core Beliefs, Commitments, and Adopted Goals, and to every extent possible, prioritizes student learning for teachers and students.

The assumptions outlined below are based on guidance received from School Services and the Governor's May Revise information:

- The Department of Finance estimated in January 2017 the Local Control Funding Formula (LCFF) "gap" funding level at 55.28% for 2016/17. Current guidance projects the LCFF funding at 55.03%, which equates to a decrease of \$200,000 in ongoing resources.

- The prior guidance in January 2017 School Services projected the LCFF funding level at 23.67% for 2017/18. Current guidance projects the LCFF funding level at 43.97% in 2017/18, which equates to an increase of \$10 million in ongoing resources, which includes \$7 million designated as supplemental and concentration funds.
- The prior guidance in January 2017 from School Services projected LCFF funding at 34.42% for 2018/19. Current guidance projects the LCFF funding at 39.03% in 2018/19, which equates to an increase of \$2 million in ongoing resources, which includes \$1.9 million designated as supplemental and concentration funds.
- The current guidance from School Services projects the LCFF funding at 41.51% which equates to \$17 million of ongoing resources in 2019/20, which includes \$7 million designated as supplemental and concentration funds.
- Funded COLAs are included as follows: 1.56%, 2.15% and 2.35% for 2017/18, 2018/19 and 2019/20, respectively.
- The Governor's May Revise message includes quite a bit of caution on the future economic condition and he remains steadfastly committed to fiscal prudence. The May Revise report mentioned how *"the economy has finished its eighth year of expansion, two years longer than the average recovery. The next recession is getting closer-even if we cannot tell you exactly when it will hit."* The report continues to emphasize that *"fully filling the Rainy Day Fund by the time the next recession begins should be the primary fiscal goal of the state."*
- STRS employer costs will be increasing from 12.58% to 14.43% in 2017/18 and again from 14.43% to 16.28% in 2018/19. In 2019/20, the employer costs increase to 18.13% which equates to \$6.1 million each year in 2017/18, 2018/19 and 2019/20 respectively.
- PERS employer costs will be increasing from 13.89% to 15.53% in 2017/18, and again from 15.53% to 18.1% in 2018/19. In 2019/20, the employer costs increase to 20.8% which equates to \$1.6 million, \$2.5 million, and \$2.6 million in 2017/18, 2018/19 and 2019/20 respectively.

Estimates for 2016/17

In preparation of the 2017/18 Proposed Budget, an analysis was completed to estimate the 2016/17 ending balance. The Second Interim projected a net Unrestricted General Fund ending balance of \$71.8 million. The revised projected net Unrestricted General Fund ending balance is \$78.5 million. The difference is due mainly to the following:

- Salary savings from authorized but vacant positions of \$2.5 million.
- An increase in current year LCFF funding of \$1.8 million due to an increase in attendance and change in the LCFF "gap".
- An increase in current year Medicaid Administrative Activities funds of \$1.1 million
- Projected savings in school site expenditures and contract services and core assessments of \$1.3 million.

Assigned Funds – The 2016/17 Ending Fund balance includes savings for the following new programs: Professional Learning Column and additional School Site Support totaling \$6.1 million. These funds are recommended to be designated for future textbook adoptions. In addition, a separate designation of \$7 million is recommended for the Board approved CTE facility and projected \$3 million in CTE savings for 2016/17. Lastly, funds totaling \$22.89 million for Board

approved one-time projects not completed are designated and will be reallocated in the 2017/18 proposed adopted budget.

The 2017/18 Ending Fund balance includes continuing to reserve \$6 million for a future CTE facility and \$10.4 million for future textbook adoptions.

	2015/16 Ending Assignment	2016/17 Projected Savings	2016/17 Ending Assignment	2017/18 Proposed One-Time Expenditure	2017/18 Proposed Assignment
CTE Facilities	\$ 10,000,000	\$ 3,000,000	\$13,000,000	\$ (7,000,000)	\$ 6,000,000
Textbooks	\$ 10,000,000	\$ 6,100,000	\$16,100,000	\$ (5,700,000)	\$10,400,000
Total	\$ 20,000,000	\$ 9,100,000	\$29,100,000	\$ (12,700,000)	\$16,400,000

Proposed Budget for 2017/18

Local Control Funding Formula – As mentioned earlier, the 2017/18 Proposed Budget assumes the State COLA of 1.56% for 2017/18 and the LCFF “gap” funding level at 43.97% and a higher enrollment, which equates to approximately \$22.3 million. The May Revise assumption increase equates to \$10 million (\$3 million base, and \$7 million supplemental/concentration). Additional information on the use of these funds is provided later in this memo.

Education Protection Account – As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for the 2017/18 fiscal year. This public hearing may be conducted with the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent providing salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

In addition, it is required for the annual financial audit to include verification that EPA funds were used as specified by Proposition 30, and the additional cost of the audit would be an allowable expense from the EPA. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

For 2017/18, the EPA funds are estimated to be 12% of the LCFF funds. This equates to \$84 million. All funds will be used to support teacher salary and benefit costs.

School Site Investments – As presented at the February 8, 2017 Board meeting, the 2017/18 Proposed Budget continues support of the staffing parameters at school sites and multiple additional investments as to support the aligned instructional system.

Elementary school site investments include:

- Classroom teacher investments provided per the collective bargaining agreement. Resources for an additional teacher provided at designated schools.
- Classroom kindergarten aide investments are provided to each elementary school.
- Safety investments include a police chaplain at each school and a campus assistant at each K-8 elementary school.
- Custodial investments provided based on square footage.
- Clerical investments include an office manager, office assistant, and a library technician.
- Administration investments include a principal, vice-principal or teacher on special assignment.

Middle school site investments include:

- Classroom teacher investments are provided per the collective bargaining agreement. Additional teachers are provided for: innovative professional learning teams, transition teacher, and campus culture teacher.
- Safety investments include a school neighborhood resource officer and campus assistants.
- Custodial investments are provided based on square footage.
- Clerical investments include an office manager, office assistant, attendance records assistant and a library technician.
- Administration investments include a principal, vice-principal, guidance learning advisor and counselor.

High school site investments include:

- Classroom teacher investments are provided per the collective bargaining agreement. Additional teachers include professional learning updraft team, librarian, student engagement teacher, campus culture director, and athletic director.
- Safety investments include a school neighborhood resource officer, probation officer and campus assistants.
- Custodial investments are provided based on square footage, PE custodians, pool custodian and auditorium custodian.
- Clerical investments include an office manager, registrar personnel, office assistant, attendance records assistant, and a library technician.
- Administration investments include a principal, vice-principals, and counselors.

School Site Funds – As presented at the February 8, 2017 Board meeting, the 2017/18 Proposed Budget includes an additional \$2 million in school site allocations for a total allocation of approximately \$28 million. In addition, all schools continue to receive approximately \$21 million in instructional classroom supplies; after-school activities/athletics supplies, equipment and coaching contracts; as well as supplies for libraries.

Goal 2 Expansion – At the February 22, 2017 Board meeting, in addition to the funds already provided to school sites, the 2017/18 Proposed Budget for Goal 2 includes an additional \$844,000 for a total of \$17.7 million to support expansion of Goal 2 activities such as:

- Increase in number of coaching stipends to expand opportunities for students.
- Creation of a High School Unified Sports program.

District Art Collaborative Expansion – As presented at the February 22, 2017 Board meeting, the 2017/18 Proposed Budget includes an additional \$100,000 to support the expansion of the district art collaborative project to include approximately 40 teachers engaged in professional learning, supplies for student projects and gallery space to display students' work at Gallery One at ArtHop events located at the M Street Arts Complex.

Special Education – As presented at the March 8, 2017 Board meeting, the 2017/18 Proposed Budget includes additional staff for the Adult Transition programs, speech services, and funds to support special education teachers to attend the induction program with Fresno County Office of

Education (FCOE). The total increase is \$1.1 million. This cost is offset by a reduction in FCOE contract of \$800,000.

Social Emotional Support – As presented at the March 8, 2017 Board meeting, the 2017/18 Proposed Budget includes \$682,000 for additional psychologists to coordinate early intervention efforts for general education students, support culture/climate efforts, and reduce student psychologist ratio to align with state average.

Health Services – As presented at the March 8, 2017 Board meeting, the 2017/18 Proposed Budget includes \$1.6 million to support expansion of health services' activities such as:

- Staff to support School Based Health Centers at three schools.
- Additional nursing position for Patino and Adult Transition Program due to increase in enrollment.
- Two additional Credentialed School Nurses and 19 Licensed Vocation Nurses to provide daily coverage at all sites.

Communications – As presented at the March 22, 2017 Board meeting, two open positions in Communications are eliminated for a total savings of \$262,000.

Keeping Student Technology Current – As presented at the March 22, 2017 Board meeting, the 2017/18 Proposed Budget includes approximately \$5.3 million to the supplement existing computers to ensure a full class set of student computers in core subjects Math/ELA and elementary school classrooms, and classified staff to perform computer imaging, deployment, refresh tracking and repair. These resources were currently allocated as School Site Support.

Dual Immersion – As presented at the April 5, 2017 Board meeting, the 2017/18 Proposed Budget includes \$330,000 for expansion of the dual immersion program at Wawona and Rowell schools for teachers and classified staff creating two kindergarten and two pre-school classrooms. In addition, there are some one-time schools totaling \$685,000 for more information see the one-time items section.

Research, Evaluation and Assessment – As presented at the April 5, 2017 Board meeting, the 2017/18 Proposed Budget includes \$470,000 to continue support of the SAT, AP, and IB tests where funding is being reduced, and include funds to support the reading comprehension test for middle school students. A reduction of \$350,000 for common core assessment lowers the overall new investment to \$120,000.

Transportation – As presented at the April 22, 2017 Board meeting, the 2017/18 Proposed Budget includes \$428,000 for an additional relief driver, bus mechanic and \$250,000 for the projected increase for the First Student transportation contract. Lastly, see the one-time items for details on the low emission buses.

Maintenance and Operations – As presented at the April 22, 2017 Board meeting, the 2017/18 Proposed Budget includes an increased investment of \$960,000 to support an increase in utilities of \$765,000, two additional custodians for new buildings and upgrade a custodian to auditorium manager.

College and Career Readiness – As presented at the May 3, 2017 Board meeting, the 2017/18 Proposed Budget includes the addition of seven middle school counselors, one high school counselor for the College Readiness Block Grant, five additional duty days for the high school head counselor, and a data technician position. These positions will be supported within the current allocation.

Technology – As presented at the May 3, 2017 Board meeting, the 2017/18 Proposed Budget includes \$329,000 to support three additional positions to help reduce the time to resolve computer issues.

Board of Education – As discussed at the May 17, 2017 Board meeting, the 2017/18 Proposed budget includes \$155,000 to support seven part-time trustee area liaisons.

May Revise Items

Extended/Personalized Learning – The 2017/18 Proposed Budget includes \$2.63 million from the May Revise Budget proposed to provide extended learning opportunities through teacher and tutor supports for high need students in elementary, middle and high schools to increase academic achievement. In addition, increase library technicians from six to eight hours at all elementary sites to improve access to the libraries for students and parents.

Alternative Education – The 2017/18 Proposed budget includes \$750,000 from the May Revise Budget Proposed to provide funds to restructure alternative education programs including: proper oversight of the alternative education program; increase social emotional support; increase classroom teachers; additional funds for professional development for staff; student online education opportunities; and increase in supplies.

African American Student Academic Acceleration – The 2017/18 Proposed Budget includes \$742,000 from the May Revise Budget to develop a new office focusing on the acceleration of academic and social-emotional achievement for African American students. This includes: an Executive Director to oversee the implementation of the acceleration plan; eight resource counseling assistants to support sites; provide professional development; and contracts for teachers to mentor middle and high school African American students.

Academic Counseling for Homeless and Foster Youth – The 2017/18 Proposed Budget includes \$226,000 from the May Revise proposed to provide academic counseling and social emotional support to foster and homeless students.

College Prep Support – The 2017/18 Proposed Budget includes \$94,000 from the May Revise Budget is proposed to be invested with service providers to support implementation of College Preparation Support through study skills and academic interventions at sites targeting high need students.

Additional Elementary Support – The 2017/18 Proposed Budget includes \$943,000 from the May Revise Budget is proposed to provide additional leadership and social emotional supports for schools with high needs and high enrollment.

Increase Access to Career Technical Education (CTE) – The 2017/18 Proposed Budget includes \$458,000 from the May Revise Budget is proposed to increase the CTE pathways at high schools, and provide equipment for new pathways.

Academic Counseling for Parents – The 2017/18 Proposed Budget includes \$115,000 from the May Revise Budget to be invested in academic counseling supports for students and parents.

Music Investments – The 2017/18 Proposed budget includes \$590,000 from May Revise Budget is proposed to be invested in classroom music in TK through third grade to provide standards-based music instruction to better prepare students in high need schools where classroom music would benefit students in language acquisition, and prepare students for intermediate music programs.

Hmong Dual Immersion – The 2017/18 Proposed Budget includes \$117,000 from the May Revise Budget is proposed to be invested in a teacher on special assignment to develop Hmong curriculum for the Hmong dual immersion program and teach after school programs at assigned schools.

Student Voice – The 2017/18 Proposed Budget includes \$130,000 from the May Revise Budget proposed to work with community partners to cultivating student; voice in schools with a focus on underrepresented youth.

One-Time Allocations

The 2017/18 Proposed Budget includes \$22.89 million in carryover of one-time funds as follows:

- \$11.2 million for high school pools
- \$6 million for Design Science facility project
- \$2.5 million for high school restrooms
- \$1.1 million for common core professional learning implementation
- \$1 million for early learning restrooms
- \$460,000 for extended day
- \$390,000 for water conservation projects
- \$130,000 for transportation grant project support
- \$110,000 other facilities project

The 2017/18 Proposed Budget includes \$12.91 million for the following one-time allocations:

- \$5.7 million for textbooks in the following areas: grade 7/12 Social Studies, English Learner: Newcomers and Advance Placement courses.
- \$5 million for 24 low emission buses and one additional bus for Goal 2 activities.
- \$685,000 to support facility improvements and Spanish instructional materials at the new dual immersion sites.
- \$450,000 for Phase I to separate domestic water from irrigation water and lower ongoing sewer fees.
- \$50,000 for competitive cheer mats.
- \$25,000 for facility and equipment needs for Board assistants.

- \$1 million estimated for conversion of Fresno High Industrial Arts building for new CTE program.

Supplemental and Concentration Programs – The Local Control and Accountability Plan Executive Summary Report includes all new and prior year ongoing programs approved by the Board that are supported with supplemental and concentration funds provided through LCFF.

Employee Support – In consideration of an appropriate balance of the three legs of the stool, an additional investment in employee compensation will be proposed.

Multi-Year Items

Future Textbook Adoption – The California Department of Education is currently evaluating textbooks in other areas such as Social Studies and Science. \$10.4 million is designated in 2017/18 for a textbook adoption in future years.

District Contribution to Fund Health – In accordance with the current employee bargaining agreements, and district offer to increase the contribution by an additional \$800 per active participant, the 2017/18 district contribution level is \$17,789 per employee participant. An increase of \$1,144 over 2016/17, equating to \$8.4 million for the Health Fund. In addition, the district's health contribution is estimated to increase by \$233 in 2018/19 equating to \$1.6 million, and an additional \$351 in 2019/20 equating to \$2.5 million.

District Workers' Compensation – The benefit rate for Workers' Compensation is being funded to maintain the reserve level at 70% in 2017/18.

District Liability Rate – The Liability rate is adjusted from 1.12% to 0.93% in 2017/18 and remains at the same level for future years.

STRS and PERS Employer Costs – The multi-year projections include funding for significantly increased employer rates for STRS and PERS at the levels mentioned earlier in the report. These increased rates equate to \$7.7 million in increased contributions in 2017/18, \$8.6 million in increased contributions in 2018/19, and \$8.7 million in increased contributions for 2019/20 for the General Fund.

These increases bring the district's total contributions for STRS to \$47.6 million, \$53.7 million and \$59.8 million for 2017/18, 2018/19 and 2019/20, respectively. For PERS this brings the district's total contributions to \$15.1 million, \$17.6 million and \$20.3 million for 2017/18, 2018/19 and 2019/20, respectively.

Governmental Accounting Standards Board Statement Number 45 (GASB No. 45) – The multi-year projections include a \$1.5 million contribution from the Unrestricted General Fund and \$2 million from the Health Fund for all years. The GASB 45 reserve otherwise, known as the Other Post-Employment Benefit Reserve (OPEB), is estimated at \$40.9 million as of June 30, 2018.

Minimum Wage – Governor Jerry Brown approved Senate Bill 3 (SB 3), which incrementally increases California’s minimum wage to \$15. The increases began in January 2017 and will continue through 2023. The multi-year projections include \$118,000, \$295,000, \$3.7 million for 2017/18, 2018/19, and 2019/20 respectfully.

Cash Flow Report – The Standardize Account Code Structure Report (SACS) includes a two-year Cash Flow Report. The Cash Flow Report utilizes Fresno County Office of Education guidance for the distribution of State funds and projects a positive cash balance of \$126 million on June 30, 2018. The positive cash balance is a reflection of the State and Federal government providing more timely distribution of funds.

Reserve Levels – As previously reported to the Board, the district has six types of reserves. The following table lists the current projected 2016/17 reserve levels and the plans to change the reserve level for the 2017/18 fiscal year.

Reserve Type (in millions)	Estimated 2016/17	Planned Change	Proposed 2017/18	Recommended Level 2017/18
Unrestricted General Fund	\$78.02	(\$ 0.79)	\$77.23	\$ 77.23
Workers’ Compensation	\$27.49	\$ 1.57	\$29.07	\$ 41.53 ⁽¹⁾
General Liability Reserve	\$ 1.01	\$ 0.0	\$ 1.01	\$ 1.01 ⁽¹⁾
Health Fund Incurred But Not Paid	\$18.79	\$ 1.00	\$19.79	\$ 19.79 ⁽¹⁾
Other Post-Employment Benefits (OPEB)	\$35.93	\$ 4.97	\$40.90	\$964.64 ⁽¹⁾
Health Fund Unencumbered Reserves	\$ 7.91	(\$ 0.83)	\$ 7.07	\$ 25.12 ⁽²⁾

⁽¹⁾ Recommended level is provided by actuarial study

⁽²⁾ Recommended level is provided by the Joint Health Management Board contracted consultant

A full copy of Fresno Unified School District’s 2017/18 Proposed Budget is available in the Board of Education office, the Fiscal Services Department and on the Fiscal Services website at the following link:

<http://www.fresnounified.org/dept/fiscalservices/Pages/Default.aspx>

A summary of all budgets is shown on the following page.

Attachment: SACS report

Fresno Unified School District
2017-18 Proposed Budget Summary

Fund Name	Estimated Beginning Balance	Estimated Revenues	Estimated Expenditures	Other Financing Sources	Estimated Ending Fund Balance
General Fund-Unrestricted	\$ 125,877,029	\$ 720,904,434	\$ 665,786,735	\$ (85,500,016)	\$ 95,494,712
General Fund-Restricted	\$ 5,623,990	\$ 173,486,864	\$ 259,266,591	\$ 84,018,316	\$ 3,862,579
Total General Fund	\$ 131,501,019	\$ 894,391,298	\$ 925,053,326	\$ (1,481,700)	\$ 99,357,291

Adult Education Fund	\$ 1,301,045	\$ 8,123,125	\$ 9,154,533	\$ -	\$ 269,637
Child Development Fund	\$ -	\$ 13,700,601	\$ 13,700,601	\$ -	\$ -
Cafeteria Fund	\$ 12,919,540	\$ 53,524,245	\$ 52,647,084	\$ -	\$ 13,796,701
Deferred Maintenance Fund	\$ -	\$ -	\$ 6,000,000	\$ 6,000,000	
Developer Fee Fund	\$ 1,288,614	\$ 635,000	\$ 1,500,000	\$ (18,300)	\$ 405,314

Adult Education Building Fund	\$ 2,197,407	\$ -	\$ -	\$ -	\$ 2,197,407
Measure Q-Series D-Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure Q-Series E-Building Fund	\$ 44,320,983	\$ 96,564	\$ 24,000	\$ (44,393,547)	\$ -
Measure Q-Series F-Building Fund	\$ 30,097,572	\$ 72,000	\$ -	\$ (30,169,572)	\$ -
Total Building Funds	\$ 76,615,962	\$ 168,564	\$ 24,000	\$ (74,563,119)	\$ 2,197,407

County School Facilities Fund	\$ 10,484,251	\$ 1,325	\$ 79,048,695	\$ 68,563,119	\$ -
Special Reserve Capital Outlay	\$ 5,683,871	\$ 34,071	\$ -	\$ -	\$ 5,717,942
Total Bond Int and Redemption	\$ 33,653,821	\$ 40,731,858	\$ 41,101,860	\$ 370,002	\$ 33,653,821

Health-Self-Insurance Fund	\$ 7,905,109	\$ 156,911,611	\$ 148,860,276	\$ (2,000,000)	\$ 13,956,444
Liability-Self-Insurance Fund	\$ 1,007,172	\$ 4,956,279	\$ 4,956,602	\$ -	\$ 1,006,849
Workers Compensation-Self-Insurance Fund	\$ (12,053,279)	\$ 8,844,311	\$ 9,249,446	\$ -	\$ (12,458,414)
Defined Benefits-Self-Insurance Fund	\$ 9,496,894	\$ 1,189,677	\$ 834,311	\$ -	\$ 9,852,260
Total Internal Service Funds	\$ 6,355,896	\$ 171,901,878	\$ 163,900,635	\$ (2,000,000)	\$ 12,357,139

Retiree Benefit Fund	\$ 35,930,387	\$ 1,505,483	\$ 32,337	\$ 3,500,000	\$ 40,903,533
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TOTALS	\$ 315,734,406	\$ 1,184,717,448	\$ 1,292,163,071	\$ 370,002	\$ 208,658,785
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Charter Schools	Est Beginning Balance	Estimated Revenues	Estimated Expenditures	Other Financing Sources	Estimated Ending Fund Balance	Estimated ADA
Aspen Meadow	\$ 137,355	\$ 1,771,687	\$ 1,767,035	\$ -	\$ 142,007	129
Aspen Valley Preparatory	\$ 780,909	\$ 4,486,958	\$ 4,271,041	\$ -	\$ 996,826	387
Charter G. Woodson Public Charter	\$ 1,042,495	\$ 4,899,665	\$ 4,774,129	\$ (28,088)	\$ 1,139,943	380
Kepler Neighborhood	\$ 1,260,119	\$ 4,275,800	\$ -	\$ -	\$ 5,535,919	427
Morris E. Dailey	\$ 2,111,559	\$ 3,424,396	\$ 3,377,013	\$ -	\$ 2,158,942	373
School of Unlimited Learning	\$ 381,980	\$ 2,394,169	\$ 2,394,169	\$ -	\$ 381,980	190
Sierra Charter	\$ 2,504,621	\$ 4,828,339	\$ 4,846,223	\$ -	\$ 2,486,737	420
University High	\$ 2,137,927	\$ 4,695,859	\$ 4,716,618	\$ -	\$ 2,117,168	472

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		676,729,799.00	0.00	676,729,799.00	699,048,126.00	0.00	699,048,126.00	3.3%
2) Federal Revenue	8100-8299		296,228.00	76,223,668.00	76,519,896.00	0.00	81,941,706.00	81,941,706.00	7.1%
3) Other State Revenue	8300-8599		28,993,099.00	77,141,348.00	106,134,447.00	13,390,594.00	87,455,562.00	100,846,156.00	-5.0%
4) Other Local Revenue	8600-8799		13,095,882.00	5,976,768.00	19,072,650.00	8,465,714.00	4,089,596.00	12,555,310.00	-34.2%
5) TOTAL, REVENUES			719,115,008.00	159,341,784.00	878,456,792.00	720,904,434.00	173,486,864.00	894,391,298.00	1.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		281,851,213.00	77,371,712.00	359,222,925.00	304,653,197.00	82,719,446.00	387,372,643.00	7.8%
2) Classified Salaries	2000-2999		74,629,448.00	38,300,566.00	112,930,014.00	79,487,467.00	38,953,878.00	118,441,345.00	4.9%
3) Employee Benefits	3000-3999		140,198,880.00	71,443,871.00	211,642,751.00	162,219,438.00	77,398,363.00	239,617,801.00	13.2%
4) Books and Supplies	4000-4999		31,431,371.00	18,816,081.00	50,247,452.00	37,938,125.00	16,185,970.00	54,124,095.00	7.7%
5) Services and Other Operating Expenditures	5000-5999		65,249,833.00	24,430,754.00	89,680,587.00	64,879,496.00	32,160,258.00	97,039,754.00	8.2%
6) Capital Outlay	6000-6999		2,214,550.00	1,462,178.00	3,676,728.00	25,140,723.00	3,270,720.00	28,411,443.00	672.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		2,355,118.00	1,021,797.00	3,376,915.00	1,992,852.00	580,000.00	2,572,852.00	-23.8%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(8,829,791.00)	6,582,607.00	(2,247,184.00)	(10,524,563.00)	7,997,956.00	(2,526,607.00)	12.4%
9) TOTAL, EXPENDITURES			589,100,622.00	239,429,566.00	828,530,188.00	665,786,735.00	259,266,591.00	925,053,326.00	11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			130,014,386.00	(80,087,782.00)	49,926,604.00	55,117,699.00	(85,779,727.00)	(30,662,028.00)	-161.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		22,600.00	3,356,409.00	3,379,009.00	18,300.00	3,356,409.00	3,374,709.00	-0.1%
b) Transfers Out	7600-7629		2,600,090.00	3,356,409.00	5,956,499.00	1,500,000.00	3,356,409.00	4,856,409.00	-18.5%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		11,759,455.00	0.00	11,759,455.00	0.00	0.00	0.00	-100.0%
3) Contributions	8980-8999		(76,970,375.00)	76,970,375.00	0.00	(84,018,316.00)	84,018,316.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(91,307,320.00)	76,970,375.00	(14,336,945.00)	(85,500,016.00)	84,018,316.00	(1,481,700.00)	-89.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,707,066.00	(3,117,407.00)	35,589,659.00	(30,382,317.00)	(1,761,411.00)	(32,143,728.00)	-190.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	87,169,962.79	8,741,396.74	95,911,359.53	125,877,028.79	5,623,989.74	131,501,018.53	37.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			87,169,962.79	8,741,396.74	95,911,359.53	125,877,028.79	5,623,989.74	131,501,018.53	37.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			87,169,962.79	8,741,396.74	95,911,359.53	125,877,028.79	5,623,989.74	131,501,018.53	37.1%
2) Ending Balance, June 30 (E + F1e)			125,877,028.79	5,623,989.74	131,501,018.53	95,494,711.79	3,862,578.74	99,357,290.53	-24.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	39,928.73	0.00	39,928.73	39,928.73	0.00	39,928.73	0.0%
Stores		9712	1,632,377.94	0.00	1,632,377.94	1,632,377.94	0.00	1,632,377.94	0.0%
Prepaid Expenditures		9713	191,559.54	0.00	191,559.54	191,559.54	0.00	191,559.54	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,623,989.74	5,623,989.74	0.00	3,862,578.74	3,862,578.74	-31.3%
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	45,993,418.00	0.00	45,993,418.00	16,400,000.00	0.00	16,400,000.00	-64.3%
New CTE Facility	0000	9780				6,000,000.00		6,000,000.00	
Textbooks	0000	9780				10,400,000.00		10,400,000.00	
Design Science Facility Project	0000	9780	6,000,000.00		6,000,000.00				
New CTE Building	0000	9780	6,000,000.00		6,000,000.00				
One time Facility Project Carryover	0000	9780	15,198,035.00		15,198,035.00				
Professional Learning Carryover	0000	9780	1,110,973.00		1,110,973.00				
Transporation Grant Project Support	0000	9780	126,105.00		126,105.00				
Textbooks	0000	9780	16,100,000.00		16,100,000.00				
Extended Day	0000	9780	458,305.00		458,305.00				
Fresno High CTE Facility Project	0000	9780	1,000,000.00		1,000,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	78,019,744.58	0.00	78,019,744.58	77,230,845.58	0.00	77,230,845.58	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	528,680,821.00	0.00	528,680,821.00	557,158,195.00	0.00	557,158,195.00	5.4%
Education Protection Account State Aid - Current Year		8012	90,247,180.00	0.00	90,247,180.00	84,341,340.00	0.00	84,341,340.00	-6.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	599,220.00	0.00	599,220.00	599,220.00	0.00	599,220.00	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	346,198.00	0.00	346,198.00	346,198.00	0.00	346,198.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	54,480,306.00	0.00	54,480,306.00	54,480,306.00	0.00	54,480,306.00	0.0%
Unsecured Roll Taxes		8042	2,776,643.00	0.00	2,776,643.00	2,776,643.00	0.00	2,776,643.00	0.0%
Prior Years' Taxes		8043	93,342.00	0.00	93,342.00	93,342.00	0.00	93,342.00	0.0%
Supplemental Taxes		8044	1,484,858.00	0.00	1,484,858.00	1,484,858.00	0.00	1,484,858.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,600,284.00)	0.00	(3,600,284.00)	(3,600,284.00)	0.00	(3,600,284.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,393,524.00	0.00	4,393,524.00	4,393,524.00	0.00	4,393,524.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			679,501,808.00	0.00	679,501,808.00	702,073,342.00	0.00	702,073,342.00	3.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,772,009.00)	0.00	(2,772,009.00)	(3,025,216.00)	0.00	(3,025,216.00)	9.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			676,729,799.00	0.00	676,729,799.00	699,048,126.00	0.00	699,048,126.00	3.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,365,985.00	13,365,985.00	0.00	13,365,985.00	13,365,985.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,238,941.00	2,238,941.00	0.00	2,196,925.00	2,196,925.00	-1.9%
Child Nutrition Programs		8220	0.00	2,065,571.00	2,065,571.00	0.00	2,065,571.00	2,065,571.00	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	646,317.00	646,317.00	0.00	780,066.00	780,066.00	20.7%
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		45,335,333.00	45,335,333.00		51,276,836.00	51,276,836.00	13.1%
Title I, Part D, Local Delinquent Programs	3025	8290		83,316.00	83,316.00		154,265.00	154,265.00	85.2%
Title II, Part A, Educator Quality	4035	8290		5,890,977.00	5,890,977.00		4,965,037.00	4,965,037.00	-15.7%
Title III, Part A, Immigrant Education Program	4201	8290		84,724.00	84,724.00		57,104.00	57,104.00	-32.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,824,282.00	1,824,282.00		1,512,294.00	1,512,294.00	-17.1%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		1,010,396.00	1,010,396.00		969,026.00	969,026.00	-4.1%
Career and Technical Education	3500-3599	8290		1,082,456.00	1,082,456.00		1,082,456.00	1,082,456.00	0.0%
All Other Federal Revenue	All Other	8290	296,228.00	2,595,370.00	2,891,598.00	0.00	3,516,141.00	3,516,141.00	21.6%
TOTAL, FEDERAL REVENUE			296,228.00	76,223,668.00	76,519,896.00	0.00	81,941,706.00	81,941,706.00	7.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		36,397,759.00	36,397,759.00		36,584,055.00	36,584,055.00	0.5%
Prior Years	6500	8319		345,664.00	345,664.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,147,688.00	1,147,688.00	0.00	1,147,688.00	1,147,688.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	16,569,503.00	0.00	16,569,503.00	2,358,286.00	0.00	2,358,286.00	-85.8%
Lottery - Unrestricted and Instructional Materials		8560	10,196,906.00	3,394,144.00	13,591,050.00	9,960,912.00	3,111,300.00	13,072,212.00	-3.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,778,088.00	3,778,088.00		3,778,088.00	3,778,088.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		10,556,623.00	10,556,623.00	New
Career Technical Education Incentive									

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Grant Program	6387	8590		2,532,974.00	2,532,974.00		669,601.00	669,601.00	-73.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,226,690.00	29,545,031.00	31,771,721.00	1,071,396.00	31,608,207.00	32,679,603.00	2.9%
TOTAL, OTHER STATE REVENUE			28,993,099.00	77,141,348.00	106,134,447.00	13,390,594.00	87,455,562.00	100,846,156.00	-5.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	381,218.00	381,218.00	0.00	1,110,537.00	1,110,537.00	191.3%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	42,527.00	0.00	42,527.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	365,072.00	0.00	365,072.00	304,993.00	0.00	304,993.00	-16.5%
Interest		8660	1,818,661.00	0.00	1,818,661.00	1,500,000.00	0.00	1,500,000.00	-17.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	94,192.00	591,545.00	685,737.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	816,131.00	0.00	816,131.00	864,631.00	0.00	864,631.00	5.9%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,001,826.00	5,004,005.00	15,005,831.00	5,753,563.00	2,979,059.00	8,732,622.00	-41.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,095,882.00	5,976,768.00	19,072,650.00	8,465,714.00	4,089,596.00	12,555,310.00	-34.2%
TOTAL, REVENUES			719,115,008.00	159,341,784.00	878,456,792.00	720,904,434.00	173,486,864.00	894,391,298.00	1.8%

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	234,032,971.00	51,571,546.00	285,604,517.00	250,147,762.00	55,529,314.00	305,677,076.00	7.0%
Certificated Pupil Support Salaries		1200	11,629,835.00	10,271,717.00	21,901,552.00	14,419,076.00	11,509,305.00	25,928,381.00	18.4%
Certificated Supervisors' and Administrators' Salaries		1300	32,279,361.00	4,607,619.00	36,886,980.00	35,380,524.00	5,644,105.00	41,024,629.00	11.2%
Other Certificated Salaries		1900	3,909,046.00	10,920,830.00	14,829,876.00	4,705,835.00	10,036,722.00	14,742,557.00	-0.6%
TOTAL, CERTIFICATED SALARIES			281,851,213.00	77,371,712.00	359,222,925.00	304,653,197.00	82,719,446.00	387,372,643.00	7.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,303,219.00	19,497,161.00	22,800,380.00	2,809,220.00	19,741,760.00	22,550,980.00	-1.1%
Classified Support Salaries		2200	37,715,284.00	13,640,376.00	51,355,660.00	41,328,013.00	13,857,912.00	55,185,925.00	7.5%
Classified Supervisors' and Administrators' Salaries		2300	7,655,853.00	1,778,177.00	9,434,030.00	8,094,564.00	1,921,949.00	10,016,513.00	6.2%
Clerical, Technical and Office Salaries		2400	22,376,238.00	2,802,848.00	25,179,086.00	24,121,562.00	2,857,148.00	26,978,710.00	7.1%
Other Classified Salaries		2900	3,578,854.00	582,004.00	4,160,858.00	3,134,108.00	575,109.00	3,709,217.00	-10.9%
TOTAL, CLASSIFIED SALARIES			74,629,448.00	38,300,566.00	112,930,014.00	79,487,467.00	38,953,878.00	118,441,345.00	4.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	34,910,394.00	29,973,242.00	64,883,636.00	43,635,212.00	32,642,545.00	76,277,757.00	17.6%
PERS		3201-3202	9,207,787.00	4,550,875.00	13,758,662.00	11,251,055.00	5,491,158.00	16,742,213.00	21.7%
OASDI/Medicare/Alternative		3301-3302	9,314,776.00	3,914,836.00	13,229,612.00	10,089,395.00	4,026,136.00	14,115,531.00	6.7%
Health and Welfare Benefits		3401-3402	57,491,745.00	21,998,595.00	79,490,340.00	64,156,887.00	23,438,396.00	87,595,283.00	10.2%
Unemployment Insurance		3501-3502	195,952.00	66,982.00	262,934.00	190,927.00	60,947.00	251,874.00	-4.2%
Workers' Compensation		3601-3602	5,253,303.00	1,678,882.00	6,932,185.00	6,182,261.00	1,961,191.00	8,143,452.00	17.5%
OPEB, Allocated		3701-3702	23,473,502.00	9,054,653.00	32,528,155.00	26,221,644.00	9,572,951.00	35,794,595.00	10.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	351,421.00	205,806.00	557,227.00	492,057.00	205,039.00	697,096.00	25.1%
TOTAL, EMPLOYEE BENEFITS			140,198,880.00	71,443,871.00	211,642,751.00	162,219,438.00	77,398,363.00	239,617,801.00	13.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	(3,781,521.00)	1,480,000.00	(2,301,521.00)	5,849,003.00	1,300,000.00	7,149,003.00	-410.6%
Books and Other Reference Materials		4200	730,759.00	1,636,307.00	2,367,066.00	1,014,410.00	1,928,599.00	2,943,009.00	24.3%
Materials and Supplies		4300	17,930,890.00	11,067,900.00	28,998,790.00	20,204,850.00	9,471,112.00	29,675,962.00	2.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	16,547,042.00	2,634,036.00	19,181,078.00	10,864,680.00	1,494,195.00	12,358,875.00	-35.6%
Food		4700	4,201.00	1,997,838.00	2,002,039.00	5,182.00	1,992,064.00	1,997,246.00	-0.2%
TOTAL, BOOKS AND SUPPLIES			31,431,371.00	18,816,081.00	50,247,452.00	37,938,125.00	16,185,970.00	54,124,095.00	7.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	15,933,934.00	8,585,410.00	24,519,344.00	16,053,119.00	7,704,205.00	23,757,324.00	-3.1%
Travel and Conferences		5200	1,191,051.00	1,507,555.00	2,698,606.00	1,508,856.00	1,323,882.00	2,832,738.00	5.0%
Dues and Memberships		5300	125,228.00	8,600.00	133,828.00	126,856.00	2,100.00	128,956.00	-3.6%
Insurance		5400 - 5450	4,242,996.00	861,492.00	5,104,488.00	3,350,567.00	1,064,567.00	4,415,134.00	-13.5%
Operations and Housekeeping Services		5500	20,881,879.00	77,459.00	20,959,338.00	21,428,698.00	65,184.00	21,493,882.00	2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,174,941.00	2,044,795.00	8,219,736.00	4,977,956.00	2,564,603.00	7,542,559.00	-8.2%
Transfers of Direct Costs		5710	(1,634,688.00)	1,634,688.00	0.00	(1,951,872.00)	1,951,872.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(87,806.00)	(1,542,967.00)	(1,630,773.00)	(78,158.00)	(1,568,405.00)	(1,646,563.00)	1.0%
Professional/Consulting Services and Operating Expenditures		5800	16,127,366.00	11,233,123.00	27,360,489.00	17,150,882.00	18,996,529.00	36,147,411.00	32.1%
Communications		5900	2,294,932.00	20,599.00	2,315,531.00	2,312,592.00	55,721.00	2,368,313.00	2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,249,833.00	24,430,754.00	89,680,587.00	64,879,496.00	32,160,258.00	97,039,754.00	8.2%

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	61,749.00	0.00	61,749.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,512,595.00	131,296.00	1,643,891.00	19,196,956.00	858,995.00	20,055,951.00	1120.0%
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	386,419.00	784,337.00	1,170,756.00	675,592.00	1,562,636.00	2,238,228.00	91.2%
Equipment Replacement		6500	253,787.00	546,545.00	800,332.00	5,268,175.00	849,089.00	6,117,264.00	664.3%
TOTAL, CAPITAL OUTLAY			2,214,550.00	1,462,178.00	3,676,728.00	25,140,723.00	3,270,720.00	28,411,443.00	672.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	51,067.00	0.00	51,067.00	51,067.00	0.00	51,067.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,518,972.00	1,021,797.00	2,540,769.00	1,033,834.00	580,000.00	1,613,834.00	-36.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	785,079.00	0.00	785,079.00	907,951.00	0.00	907,951.00	15.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,355,118.00	1,021,797.00	3,376,915.00	1,992,852.00	580,000.00	2,572,852.00	-23.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,582,607.00)	6,582,607.00	0.00	(7,997,956.00)	7,997,956.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,247,184.00)	0.00	(2,247,184.00)	(2,526,607.00)	0.00	(2,526,607.00)	12.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,829,791.00)	6,582,607.00	(2,247,184.00)	(10,524,563.00)	7,997,956.00	(2,526,607.00)	12.4%
TOTAL, EXPENDITURES			589,100,622.00	239,429,566.00	828,530,188.00	665,786,735.00	259,266,591.00	925,053,326.00	11.6%

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	22,600.00	3,356,409.00	3,379,009.00	18,300.00	3,356,409.00	3,374,709.00	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			22,600.00	3,356,409.00	3,379,009.00	18,300.00	3,356,409.00	3,374,709.00	-0.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,600,090.00	3,356,409.00	5,956,499.00	1,500,000.00	3,356,409.00	4,856,409.00	-18.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,600,090.00	3,356,409.00	5,956,499.00	1,500,000.00	3,356,409.00	4,856,409.00	-18.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	11,759,455.00	0.00	11,759,455.00	0.00	0.00	0.00	-100.0%
(d) TOTAL, USES			11,759,455.00	0.00	11,759,455.00	0.00	0.00	0.00	-100.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(76,970,375.00)	76,970,375.00	0.00	(84,018,316.00)	84,018,316.00	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			(76,970,375.00)	76,970,375.00	0.00	(84,018,316.00)	84,018,316.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(91,307,320.00)	76,970,375.00	(14,336,945.00)	(85,500,016.00)	84,018,316.00	(1,481,700.00)	-89.7%

			2016-17 Estimated Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	676,729,799.00	0.00	676,729,799.00	699,048,126.00	0.00	699,048,126.00	3.3%
2) Federal Revenue		8100-8299	296,228.00	76,223,668.00	76,519,896.00	0.00	81,941,706.00	81,941,706.00	7.1%
3) Other State Revenue		8300-8599	28,993,099.00	77,141,348.00	106,134,447.00	13,390,594.00	87,455,562.00	100,846,156.00	-5.0%
4) Other Local Revenue		8600-8799	13,095,882.00	5,976,768.00	19,072,650.00	8,465,714.00	4,089,596.00	12,555,310.00	-34.2%
5) TOTAL, REVENUES			719,115,008.00	159,341,784.00	878,456,792.00	720,904,434.00	173,486,864.00	894,391,298.00	1.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	345,684,596.00	137,985,828.00	483,670,424.00	378,437,648.00	143,514,858.00	521,952,506.00	7.9%
2) Instruction - Related Services	2000-2999		80,330,534.00	34,109,516.00	114,440,050.00	87,687,611.00	33,410,465.00	121,098,076.00	5.8%
3) Pupil Services	3000-3999		43,860,550.00	29,693,462.00	73,554,012.00	56,987,218.00	30,423,612.00	87,410,830.00	18.8%
4) Ancillary Services	4000-4999		15,187,245.00	4,542,879.00	19,730,124.00	17,285,873.00	4,522,641.00	21,808,514.00	10.5%
5) Community Services	5000-5999		1,547,208.00	29,564.00	1,576,772.00	2,224,650.00	25,095.00	2,249,745.00	42.7%
6) Enterprise	6000-6999		2,247,929.00	50,479.00	2,298,408.00	2,248,036.00	47,406.00	2,295,442.00	-0.1%
7) General Administration	7000-7999		27,001,981.00	7,366,305.00	34,368,286.00	27,982,489.00	8,457,540.00	36,440,029.00	6.0%
8) Plant Services	8000-8999		70,885,461.00	24,629,736.00	95,515,197.00	90,940,358.00	38,284,974.00	129,225,332.00	35.3%
9) Other Outgo	9000-9999		2,355,118.00	1,021,797.00	3,376,915.00	1,992,852.00	580,000.00	2,572,852.00	-23.8%
10) TOTAL, EXPENDITURES			589,100,622.00	239,429,566.00	828,530,188.00	665,786,735.00	259,266,591.00	925,053,326.00	11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			130,014,386.00	(80,087,782.00)	49,926,604.00	55,117,699.00	(85,779,727.00)	(30,662,028.00)	-161.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	22,600.00	3,356,409.00	3,379,009.00	18,300.00	3,356,409.00	3,374,709.00	-0.1%
a) Transfers In									
b) Transfers Out		7600-7629	2,600,090.00	3,356,409.00	5,956,499.00	1,500,000.00	3,356,409.00	4,856,409.00	-18.5%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	11,759,455.00	0.00	11,759,455.00	0.00	0.00	0.00	-100.0%
3) Contributions		8980-8999	(76,970,375.00)	76,970,375.00	0.00	(84,018,316.00)	84,018,316.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(91,307,320.00)	76,970,375.00	(14,336,945.00)	(85,500,016.00)	84,018,316.00	(1,481,700.00)	-89.7%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,707,066.00	(3,117,407.00)	35,589,659.00	(30,382,317.00)	(1,761,411.00)	(32,143,728.00)	-190.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	87,169,962.79	8,741,396.74	95,911,359.53	125,877,028.79	5,623,989.74	131,501,018.53	37.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			87,169,962.79	8,741,396.74	95,911,359.53	125,877,028.79	5,623,989.74	131,501,018.53	37.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			87,169,962.79	8,741,396.74	95,911,359.53	125,877,028.79	5,623,989.74	131,501,018.53	37.1%
2) Ending Balance, June 30 (E + F1e)			125,877,028.79	5,623,989.74	131,501,018.53	95,494,711.79	3,862,578.74	99,357,290.53	-24.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	39,928.73	0.00	39,928.73	39,928.73	0.00	39,928.73	0.0%
Stores		9712	1,632,377.94	0.00	1,632,377.94	1,632,377.94	0.00	1,632,377.94	0.0%
Prepaid Expenditures		9713	191,559.54	0.00	191,559.54	191,559.54	0.00	191,559.54	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,623,989.74	5,623,989.74	0.00	3,862,578.74	3,862,578.74	-31.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	45,993,418.00	0.00	45,993,418.00	16,400,000.00	0.00	16,400,000.00	-64.3%
New CTE Facility	0000	9780				6,000,000.00		6,000,000.00	
Textbooks	0000	9780				10,400,000.00		10,400,000.00	
Design Science Facility Project	0000	9780	6,000,000.00		6,000,000.00				
New CTE Building	0000	9780	6,000,000.00		6,000,000.00				
One time Facility Project Carryover	0000	9780	15,198,035.00		15,198,035.00				
Professional Learning Carryover	0000	9780	1,110,973.00		1,110,973.00				
Transporation Grant Project Support	0000	9780	126,105.00		126,105.00				
Textbooks	0000	9780	16,100,000.00		16,100,000.00				
Extended Day	0000	9780	458,305.00		458,305.00				
Fresno High CTE Facility Project	0000	9780	1,000,000.00		1,000,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	78,019,744.58	0.00	78,019,744.58	77,230,845.58	0.00	77,230,845.58	-1.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6230	California Clean Energy Jobs Act	3,862,577.43	3,862,577.43
6264	Educator Effectiveness (15-16)	1,761,411.38	0.38
6512	Special Ed: Mental Health Services	0.93	0.93
Total, Restricted Balance		5,623,989.74	3,862,578.74

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	1,377,176.00	1,333,695.00	-3.2%
3) Other State Revenue		8300-8599	5,827,178.00	5,686,822.00	-2.4%
4) Other Local Revenue		8600-8799	1,047,471.00	1,102,608.00	5.3%
5) TOTAL, REVENUES			8,251,825.00	8,123,125.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,532,171.00	2,719,262.00	7.4%
2) Classified Salaries		2000-2999	1,409,346.00	1,586,732.00	12.6%
3) Employee Benefits		3000-3999	1,745,113.00	2,181,387.00	25.0%
4) Books and Supplies		4000-4999	948,932.00	420,084.00	-55.7%
5) Services and Other Operating Expenditures		5000-5999	954,283.00	2,057,668.00	115.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	175,716.00	189,400.00	7.8%
9) TOTAL, EXPENDITURES			7,765,561.00	9,154,533.00	17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			486,264.00	(1,031,408.00)	-312.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			486,264.00	(1,031,408.00)	-312.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	814,781.33	1,301,045.33	59.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			814,781.33	1,301,045.33	59.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			814,781.33	1,301,045.33	59.7%
2) Ending Balance, June 30 (E + F1e)			1,301,045.33	269,637.33	-79.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,031,408.33	0.33	-100.0%
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	269,637.00	269,637.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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	250,841.00	250,841.00	0.0%
All Other Federal Revenue	All Other	8290	1,126,335.00	1,082,854.00	-3.9%
TOTAL, FEDERAL REVENUE			1,377,176.00	1,333,695.00	-3.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
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	5,403,786.00	5,289,429.00	-2.1%
All Other State Revenue	All Other	8590	423,392.00	397,393.00	-6.1%
TOTAL, OTHER STATE REVENUE			5,827,178.00	5,686,822.00	-2.4%

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	6,700.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	298,304.00	298,304.00	0.0%
Interagency Services		8677	680,046.00	753,804.00	10.8%
Other Local Revenue					
All Other Local Revenue		8699	62,421.00	50,500.00	-19.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,047,471.00	1,102,608.00	5.3%
TOTAL, REVENUES			8,251,825.00	8,123,125.00	-1.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,573,922.00	1,765,496.00	12.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	830,101.00	950,537.00	14.5%
Other Certificated Salaries		1900	128,148.00	3,229.00	-97.5%
TOTAL, CERTIFICATED SALARIES			2,532,171.00	2,719,262.00	7.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	492,592.00	579,000.00	17.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	861,361.00	942,732.00	9.4%
Other Classified Salaries		2900	55,393.00	65,000.00	17.3%
TOTAL, CLASSIFIED SALARIES			1,409,346.00	1,586,732.00	12.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	426,778.00	512,133.00	20.0%
PERS		3201-3202	182,068.00	250,487.00	37.6%
OASDI/Medicare/Alternative		3301-3302	144,611.00	169,346.00	17.1%
Health and Welfare Benefits		3401-3402	655,917.00	831,581.00	26.8%
Unemployment Insurance		3501-3502	1,940.00	2,153.00	11.0%
Workers' Compensation		3601-3602	57,947.00	69,499.00	19.9%
OPEB, Allocated		3701-3702	267,916.00	334,744.00	24.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,936.00	11,444.00	44.2%
TOTAL, EMPLOYEE BENEFITS			1,745,113.00	2,181,387.00	25.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,000.00	8,000.00	166.7%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	633,651.00	412,084.00	-35.0%
Noncapitalized Equipment		4400	312,281.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			948,932.00	420,084.00	-55.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	73,323.00	72,285.00	-1.4%
Travel and Conferences		5200	79,720.00	19,118.00	-76.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	26,132.00	37,726.00	44.4%
Operations and Housekeeping Services		5500	331,661.00	279,160.00	-15.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,949.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	96,565.00	78,531.00	-18.7%
Professional/Consulting Services and Operating Expenditures		5800	326,883.00	1,570,848.00	380.6%
Communications		5900	50.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			954,283.00	2,057,668.00	115.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
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%

Description	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	175,716.00	189,400.00	7.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			175,716.00	189,400.00	7.8%
TOTAL, EXPENDITURES			7,765,561.00	9,154,533.00	17.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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 Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,377,176.00	1,333,695.00	-3.2%
3) Other State Revenue		8300-8599	5,827,178.00	5,686,822.00	-2.4%
4) Other Local Revenue		8600-8799	1,047,471.00	1,102,608.00	5.3%
5) TOTAL, REVENUES			8,251,825.00	8,123,125.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,787,965.00	3,033,641.00	8.8%
2) Instruction - Related Services	2000-2999		3,554,642.00	4,547,764.00	27.9%
3) Pupil Services	3000-3999		170,779.00	214,616.00	25.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		146,356.00	218,196.00	49.1%
7) General Administration	7000-7999		175,716.00	189,400.00	7.8%
8) Plant Services	8000-8999		930,103.00	950,916.00	2.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,765,561.00	9,154,533.00	17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			486,264.00	(1,031,408.00)	-312.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			486,264.00	(1,031,408.00)	-312.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	814,781.33	1,301,045.33	59.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			814,781.33	1,301,045.33	59.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			814,781.33	1,301,045.33	59.7%
2) Ending Balance, June 30 (E + F1e)			1,301,045.33	269,637.33	-79.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,031,408.33	0.33	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	269,637.00	269,637.00	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%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6391	Adult Education Block Grant Program	1,031,408.33	0.33
Total, Restricted Balance		1,031,408.33	0.33

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	384,677.00	385,178.00	0.1%
3) Other State Revenue		8300-8599	12,803,424.00	13,297,423.00	3.9%
4) Other Local Revenue		8600-8799	198,208.00	18,000.00	-90.9%
5) TOTAL, REVENUES			13,386,309.00	13,700,601.00	2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,121,901.00	5,254,275.00	2.6%
2) Classified Salaries		2000-2999	3,050,181.00	3,167,730.00	3.9%
3) Employee Benefits		3000-3999	4,302,087.00	4,437,548.00	3.1%
4) Books and Supplies		4000-4999	107,045.00	172,317.00	61.0%
5) Services and Other Operating Expenditures		5000-5999	379,624.00	187,635.00	-50.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	425,471.00	481,096.00	13.1%
9) TOTAL, EXPENDITURES			13,386,309.00	13,700,601.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	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	384,677.00	385,178.00	0.1%
TOTAL, FEDERAL REVENUE			384,677.00	385,178.00	0.1%
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 State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	12,522,284.00	13,075,766.00	4.4%
All Other State Revenue	All Other	8590	281,140.00	221,657.00	-21.2%
TOTAL, OTHER STATE REVENUE			12,803,424.00	13,297,423.00	3.9%
OTHER LOCAL REVENUE					
Other 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	8,000.00	10,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	10,000.00	8,000.00	-20.0%
Interagency Services		8677	175,200.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,008.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			198,208.00	18,000.00	-90.9%
TOTAL, REVENUES			13,386,309.00	13,700,601.00	2.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,005,819.00	4,901,532.00	-2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	116,082.00	121,584.00	4.7%
Other Certificated Salaries		1900	0.00	231,159.00	New
TOTAL, CERTIFICATED SALARIES			5,121,901.00	5,254,275.00	2.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,895,077.00	2,933,128.00	1.3%
Classified Support Salaries		2200	0.00	51,301.00	New
Classified Supervisors' and Administrators' Salaries		2300	1,642.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	153,462.00	183,301.00	19.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,050,181.00	3,167,730.00	3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	864,231.00	901,910.00	4.4%
PERS		3201-3202	272,448.00	238,783.00	-12.4%
OASDI/Medicare/Alternative		3301-3302	286,953.00	264,422.00	-7.9%
Health and Welfare Benefits		3401-3402	1,940,785.00	2,037,270.00	5.0%
Unemployment Insurance		3501-3502	4,040.00	4,176.00	3.4%
Workers' Compensation		3601-3602	120,429.00	135,763.00	12.7%
OPEB, Allocated		3701-3702	790,450.00	832,074.00	5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	22,751.00	23,150.00	1.8%
TOTAL, EMPLOYEE BENEFITS			4,302,087.00	4,437,548.00	3.1%
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	106,638.00	167,317.00	56.9%
Noncapitalized Equipment		4400	407.00	5,000.00	1128.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			107,045.00	172,317.00	61.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	175,198.00	0.00	-100.0%
Travel and Conferences		5200	9,067.00	5,000.00	-44.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	77,937.00	73,635.00	-5.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,710.00	23,500.00	-32.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	27,708.00	30,500.00	10.1%
Professional/Consulting Services and Operating Expenditures		5800	55,000.00	55,000.00	0.0%
Communications		5900	4.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			379,624.00	187,635.00	-50.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	425,471.00	481,096.00	13.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			425,471.00	481,096.00	13.1%
TOTAL, EXPENDITURES			13,386,309.00	13,700,601.00	2.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND 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 Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	384,677.00	385,178.00	0.1%
3) Other State Revenue		8300-8599	12,803,424.00	13,297,423.00	3.9%
4) Other Local Revenue		8600-8799	198,208.00	18,000.00	-90.9%
5) TOTAL, REVENUES			13,386,309.00	13,700,601.00	2.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		11,327,964.00	10,441,500.00	-7.8%
2) Instruction - Related Services	2000-2999		320,286.00	811,288.00	153.3%
3) Pupil Services	3000-3999		260.00	500.00	92.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,312,328.00	1,966,217.00	49.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		425,471.00	481,096.00	13.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,386,309.00	13,700,601.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,095,812.00	49,178,681.00	2.3%
3) Other State Revenue		8300-8599	3,461,933.00	3,349,582.00	-3.2%
4) Other Local Revenue		8600-8799	995,982.00	995,982.00	0.0%
5) TOTAL, REVENUES			52,553,727.00	53,524,245.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,895,848.00	12,399,978.00	4.2%
3) Employee Benefits		3000-3999	8,355,450.00	9,150,360.00	9.5%
4) Books and Supplies		4000-4999	25,163,701.00	25,824,657.00	2.6%
5) Services and Other Operating Expenditures		5000-5999	3,252,243.00	3,415,978.00	5.0%
6) Capital Outlay		6000-6999	97,584.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,645,997.00	1,856,111.00	12.8%
9) TOTAL, EXPENDITURES			50,410,823.00	52,647,084.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,142,904.00	877,161.00	-59.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,142,904.00	877,161.00	-59.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,776,636.45	12,919,540.45	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,776,636.45	12,919,540.45	19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,776,636.45	12,919,540.45	19.9%
2) Ending Balance, June 30 (E + F1e)			12,919,540.45	13,796,701.45	6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,919,540.45	13,796,701.45	6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	47,998,228.00	49,178,681.00	2.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	97,584.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			48,095,812.00	49,178,681.00	2.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,461,933.00	3,349,582.00	-3.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,461,933.00	3,349,582.00	-3.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	362,285.00	362,285.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	286,830.00	286,830.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	346,867.00	346,867.00	0.0%
TOTAL, OTHER LOCAL REVENUE			995,982.00	995,982.00	0.0%
TOTAL, REVENUES			52,553,727.00	53,524,245.00	1.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	10,002,037.00	10,471,297.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	706,723.00	693,573.00	-1.9%
Clerical, Technical and Office Salaries		2400	491,998.00	560,732.00	14.0%
Other Classified Salaries		2900	695,090.00	674,376.00	-3.0%
TOTAL, CLASSIFIED SALARIES			11,895,848.00	12,399,978.00	4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,328,839.00	1,610,393.00	21.2%
OASDI/Medicare/Alternative		3301-3302	833,625.00	846,446.00	1.5%
Health and Welfare Benefits		3401-3402	4,189,744.00	4,541,923.00	8.4%
Unemployment Insurance		3501-3502	5,923.00	6,212.00	4.9%
Workers' Compensation		3601-3602	176,690.00	199,908.00	13.1%
OPEB, Allocated		3701-3702	1,749,281.00	1,854,999.00	6.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	71,348.00	90,479.00	26.8%
TOTAL, EMPLOYEE BENEFITS			8,355,450.00	9,150,360.00	9.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,061,429.00	2,831,944.00	-7.5%
Noncapitalized Equipment		4400	954,576.00	941,000.00	-1.4%
Food		4700	21,147,696.00	22,051,713.00	4.3%
TOTAL, BOOKS AND SUPPLIES			25,163,701.00	25,824,657.00	2.6%

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	28,600.00	33,100.00	15.7%
Dues and Memberships		5300	58,720.00	59,000.00	0.5%
Insurance		5400-5450	85,483.00	108,504.00	26.9%
Operations and Housekeeping Services		5500	628,973.00	684,253.00	8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,734,666.00	1,836,256.00	5.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	551,418.00	584,865.00	6.1%
Professional/Consulting Services and Operating Expenditures		5800	134,484.00	80,000.00	-40.5%
Communications		5900	29,899.00	30,000.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,252,243.00	3,415,978.00	5.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	97,584.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			97,584.00	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	1,645,997.00	1,856,111.00	12.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,645,997.00	1,856,111.00	12.8%
TOTAL, EXPENDITURES			50,410,823.00	52,647,084.00	4.4%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,095,812.00	49,178,681.00	2.3%
3) Other State Revenue		8300-8599	3,461,933.00	3,349,582.00	-3.2%
4) Other Local Revenue		8600-8799	995,982.00	995,982.00	0.0%
5) TOTAL, REVENUES			52,553,727.00	53,524,245.00	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		47,932,801.00	49,856,215.00	4.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		307,025.00	355,205.00	15.7%
7) General Administration	7000-7999		1,645,997.00	1,856,111.00	12.8%
8) Plant Services	8000-8999		525,000.00	579,553.00	10.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,410,823.00	52,647,084.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,142,904.00	877,161.00	-59.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,142,904.00	877,161.00	-59.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,776,636.45	12,919,540.45	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,776,636.45	12,919,540.45	19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,776,636.45	12,919,540.45	19.9%
2) Ending Balance, June 30 (E + F1e)			12,919,540.45	13,796,701.45	6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,919,540.45	13,796,701.45	6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	11,710,180.45	13,033,541.45
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,209,360.00	763,160.00
Total, Restricted Balance		12,919,540.45	13,796,701.45

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,127.00	0.00	-100.0%
5) TOTAL, REVENUES			1,127.00	0.00	-100.0%
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	1,303,476.00	98,885.00	-92.4%
5) Services and Other Operating Expenditures		5000-5999	1,847,741.00	5,901,115.00	219.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,151,217.00	6,000,000.00	90.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,150,090.00)	(6,000,000.00)	90.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,150,090.00	6,000,000.00	90.5%
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			3,150,090.00	6,000,000.00	90.5%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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%
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					
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%
Interest		8660	1,127.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,127.00	0.00	-100.0%
TOTAL, REVENUES			1,127.00	0.00	-100.0%

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%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,303,476.00	98,885.00	-92.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,303,476.00	98,885.00	-92.4%

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	957.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,242,814.00	4,421,786.00	255.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	167,466.00	684,473.00	308.7%
Professional/Consulting Services and Operating Expenditures		5800	436,504.00	794,856.00	82.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,847,741.00	5,901,115.00	219.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
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			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,151,217.00	6,000,000.00	90.4%

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	3,150,090.00	6,000,000.00	90.5%
(a) TOTAL, INTERFUND TRANSFERS IN			3,150,090.00	6,000,000.00	90.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,150,090.00	6,000,000.00	90.5%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,127.00	0.00	-100.0%
5) TOTAL, REVENUES			1,127.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,151,217.00	6,000,000.00	90.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,151,217.00	6,000,000.00	90.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,150,090.00)	(6,000,000.00)	90.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,150,090.00	6,000,000.00	90.5%
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			3,150,090.00	6,000,000.00	90.5%

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

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	617,022.00	168,564.00	-72.7%
5) TOTAL, REVENUES			617,022.00	168,564.00	-72.7%
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	273,252.00	24,000.00	-91.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			273,252.00	24,000.00	-91.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			343,770.00	144,564.00	-57.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	32,736,182.00	74,563,119.00	127.8%
2) Other Sources/Uses					
a) Sources		8930-8979	30,268,252.00	0.00	-100.0%
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			(2,467,930.00)	(74,563,119.00)	2921.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,124,160.00)	(74,418,555.00)	3403.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,740,121.47	76,615,961.47	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,740,121.47	76,615,961.47	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,740,121.47	76,615,961.47	-2.7%
2) Ending Balance, June 30 (E + F1e)			76,615,961.47	2,197,406.47	-97.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	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	76,615,961.47	2,197,406.47	-97.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	617,022.00	168,564.00	-72.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			617,022.00	168,564.00	-72.7%
TOTAL, REVENUES			617,022.00	168,564.00	-72.7%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	273,252.00	24,000.00	-91.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			273,252.00	24,000.00	-91.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			273,252.00	24,000.00	-91.2%

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	32,736,182.00	74,563,119.00	127.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			32,736,182.00	74,563,119.00	127.8%

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	30,010,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
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	258,252.00	0.00	-100.0%
(c) TOTAL, SOURCES			30,268,252.00	0.00	-100.0%
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)			(2,467,930.00)	(74,563,119.00)	2921.3%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	617,022.00	168,564.00	-72.7%
5) TOTAL, REVENUES			617,022.00	168,564.00	-72.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	273,252.00	24,000.00	-91.2%
10) TOTAL, EXPENDITURES			273,252.00	24,000.00	-91.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			343,770.00	144,564.00	-57.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	32,736,182.00	74,563,119.00	127.8%
2) Other Sources/Uses					
a) Sources		8930-8979	30,268,252.00	0.00	-100.0%
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			(2,467,930.00)	(74,563,119.00)	2921.3%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,124,160.00)	(74,418,555.00)	3403.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,740,121.47	76,615,961.47	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,740,121.47	76,615,961.47	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,740,121.47	76,615,961.47	-2.7%
2) Ending Balance, June 30 (E + F1e)			76,615,961.47	2,197,406.47	-97.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	76,615,961.47	2,197,406.47	-97.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	776,267.00	635,000.00	-18.2%
5) TOTAL, REVENUES			776,267.00	635,000.00	-18.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,972.00	0.00	-100.0%
3) Employee Benefits		3000-3999	2,991.00	0.00	-100.0%
4) Books and Supplies		4000-4999	121,224.00	68,000.00	-43.9%
5) Services and Other Operating Expenditures		5000-5999	945,068.00	1,432,000.00	51.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,078,255.00	1,500,000.00	39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(301,988.00)	(865,000.00)	186.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,600.00	18,300.00	-19.0%
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			(22,600.00)	(18,300.00)	-19.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(324,588.00)	(883,300.00)	172.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,613,201.60	1,288,613.60	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,613,201.60	1,288,613.60	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,613,201.60	1,288,613.60	-20.1%
2) Ending Balance, June 30 (E + F1e)			1,288,613.60	405,313.60	-68.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,288,613.60	405,313.60	-68.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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	23,500.00	25,000.00	6.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	752,767.00	610,000.00	-19.0%
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			776,267.00	635,000.00	-18.2%
TOTAL, REVENUES			776,267.00	635,000.00	-18.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,938.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,166.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	1,868.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,972.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,175.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	622.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	748.00	0.00	-100.0%
Unemployment Insurance		3501-3502	4.00	0.00	-100.0%
Workers' Compensation		3601-3602	124.00	0.00	-100.0%
OPEB, Allocated		3701-3702	305.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,991.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	121,224.00	68,000.00	-43.9%
TOTAL, BOOKS AND SUPPLIES			121,224.00	68,000.00	-43.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	65.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,600.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	73,818.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	836,585.00	1,432,000.00	71.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			945,068.00	1,432,000.00	51.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,078,255.00	1,500,000.00	39.1%

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	22,600.00	18,300.00	-19.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,600.00	18,300.00	-19.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(22,600.00)	(18,300.00)	-19.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	776,267.00	635,000.00	-18.2%
5) TOTAL, REVENUES			776,267.00	635,000.00	-18.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,078,255.00	1,500,000.00	39.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,078,255.00	1,500,000.00	39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(301,988.00)	(865,000.00)	186.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,600.00	18,300.00	-19.0%
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			(22,600.00)	(18,300.00)	-19.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(324,588.00)	(883,300.00)	172.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,613,201.60	1,288,613.60	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,613,201.60	1,288,613.60	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,613,201.60	1,288,613.60	-20.1%
2) Ending Balance, June 30 (E + F1e)			1,288,613.60	405,313.60	-68.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,288,613.60	405,313.60	-68.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	31,073.00	1,325.00	-95.7%
5) TOTAL, REVENUES			31,073.00	1,325.00	-95.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	155,117.00	41,766.00	-73.1%
3) Employee Benefits		3000-3999	61,265.00	7,917.00	-87.1%
4) Books and Supplies		4000-4999	0.00	197,745.76	New
5) Services and Other Operating Expenditures		5000-5999	2,343,945.00	3,536,821.00	50.9%
6) Capital Outlay		6000-6999	28,380,651.00	75,264,445.00	165.2%
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			30,940,978.00	79,048,694.76	155.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,909,905.00)	(79,047,369.76)	155.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,686,182.00	68,563,119.00	123.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,686,182.00	68,563,119.00	123.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(223,723.00)	(10,484,250.76)	4586.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,707,973.76	10,484,250.76	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,707,973.76	10,484,250.76	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,707,973.76	10,484,250.76	-2.1%
2) Ending Balance, June 30 (E + F1e)			10,484,250.76	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,484,250.76	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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	31,073.00	1,325.00	-95.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,073.00	1,325.00	-95.7%
TOTAL, REVENUES			31,073.00	1,325.00	-95.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	123,714.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	10,024.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	21,379.00	41,766.00	95.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			155,117.00	41,766.00	-73.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	5,254.00	New
PERS		3201-3202	21,562.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	11,386.00	2,030.00	-82.2%
Health and Welfare Benefits		3401-3402	18,341.00	0.00	-100.0%
Unemployment Insurance		3501-3502	74.00	21.00	-71.6%
Workers' Compensation		3601-3602	2,255.00	612.00	-72.9%
OPEB, Allocated		3701-3702	7,494.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	153.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			61,265.00	7,917.00	-87.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	197,745.76	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	197,745.76	New

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	1,170.00	317.00	-72.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,296,192.00	2,077,459.00	60.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	613,663.00	120,930.00	-80.3%
Professional/Consulting Services and Operating Expenditures		5800	432,920.00	1,338,115.00	209.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,343,945.00	3,536,821.00	50.9%
CAPITAL OUTLAY					
Land		6100	3,389,558.00	592,171.00	-82.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	24,543,772.00	74,281,329.00	202.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	447,321.00	390,945.00	-12.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,380,651.00	75,264,445.00	165.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			30,940,978.00	79,048,694.76	155.5%

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	30,686,182.00	68,563,119.00	123.4%
(a) TOTAL, INTERFUND TRANSFERS IN			30,686,182.00	68,563,119.00	123.4%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,686,182.00	68,563,119.00	123.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,073.00	1,325.00	-95.7%
5) TOTAL, REVENUES			31,073.00	1,325.00	-95.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		30,940,978.00	79,048,694.76	155.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,940,978.00	79,048,694.76	155.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(30,909,905.00)	(79,047,369.76)	155.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,686,182.00	68,563,119.00	123.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,686,182.00	68,563,119.00	123.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(223,723.00)	(10,484,250.76)	4586.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,707,973.76	10,484,250.76	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,707,973.76	10,484,250.76	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,707,973.76	10,484,250.76	-2.1%
2) Ending Balance, June 30 (E + F1e)			10,484,250.76	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,484,250.76	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	189,995.00	34,071.00	-82.1%
5) TOTAL, REVENUES			189,995.00	34,071.00	-82.1%
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	45,785.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,785.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			144,210.00	34,071.00	-76.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	189,842.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			189,842.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			334,052.00	34,071.00	-89.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,349,818.86	5,683,870.86	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,349,818.86	5,683,870.86	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,349,818.86	5,683,870.86	6.2%
2) Ending Balance, June 30 (E + F1e)			5,683,870.86	5,717,941.86	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	5,683,870.86	5,717,941.86	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	34,995.00	34,071.00	-2.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	155,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			189,995.00	34,071.00	-82.1%
TOTAL, REVENUES			189,995.00	34,071.00	-82.1%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,785.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,785.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			45,785.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	189,842.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			189,842.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			189,842.00	0.00	-100.0%

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	189,995.00	34,071.00	-82.1%
5) TOTAL, REVENUES			189,995.00	34,071.00	-82.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		45,785.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,785.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			144,210.00	34,071.00	-76.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	189,842.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			189,842.00	0.00	-100.0%

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			334,052.00	34,071.00	-89.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,349,818.86	5,683,870.86	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,349,818.86	5,683,870.86	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,349,818.86	5,683,870.86	6.2%
2) Ending Balance, June 30 (E + F1e)			5,683,870.86	5,717,941.86	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,683,870.86	5,717,941.86	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	450,653.00	427,888.00	-5.1%
4) Other Local Revenue		8600-8799	42,348,227.00	40,303,970.00	-4.8%
5) TOTAL, REVENUES			42,798,880.00	40,731,858.00	-4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	39,768,017.00	41,101,860.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			39,768,017.00	41,101,860.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,030,863.00	(370,002.00)	-112.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	189,842.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	341,900.00	370,002.00	8.2%
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			152,058.00	370,002.00	143.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,182,921.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,470,899.61	33,653,820.61	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,470,899.61	33,653,820.61	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,470,899.61	33,653,820.61	10.4%
2) Ending Balance, June 30 (E + F1e)			33,653,820.61	33,653,820.61	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	33,653,820.61	33,653,820.61	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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	450,653.00	427,888.00	-5.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			450,653.00	427,888.00	-5.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	38,694,091.00	36,948,214.00	-4.5%
Unsecured Roll		8612	3,045,831.00	2,764,402.00	-9.2%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	373,159.00	355,322.00	-4.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	235,146.00	236,032.00	0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,348,227.00	40,303,970.00	-4.8%
TOTAL, REVENUES			42,798,880.00	40,731,858.00	-4.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	14,019.00	14,020.00	0.0%
Debt Service - Interest		7438	17,249,303.00	12,752,016.00	-26.1%
Other Debt Service - Principal		7439	22,504,695.00	28,335,824.00	25.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			39,768,017.00	41,101,860.00	3.4%
TOTAL, EXPENDITURES			39,768,017.00	41,101,860.00	3.4%

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	189,842.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			189,842.00	0.00	-100.0%
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	341,900.00	370,002.00	8.2%
(c) TOTAL, SOURCES			341,900.00	370,002.00	8.2%
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)			152,058.00	370,002.00	143.3%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	450,653.00	427,888.00	-5.1%
4) Other Local Revenue		8600-8799	42,348,227.00	40,303,970.00	-4.8%
5) TOTAL, REVENUES			42,798,880.00	40,731,858.00	-4.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	39,768,017.00	41,101,860.00	3.4%
10) TOTAL, EXPENDITURES			39,768,017.00	41,101,860.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,030,863.00	(370,002.00)	-112.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	189,842.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	341,900.00	370,002.00	8.2%
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			152,058.00	370,002.00	143.3%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,182,921.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,470,899.61	33,653,820.61	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,470,899.61	33,653,820.61	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,470,899.61	33,653,820.61	10.4%
2) Ending Balance, June 30 (E + F1e)			33,653,820.61	33,653,820.61	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	33,653,820.61	33,653,820.61	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%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	161,221,570.00	171,901,878.00	6.6%
5) TOTAL, REVENUES			161,221,570.00	171,901,878.00	6.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,382,452.00	1,492,748.00	8.0%
3) Employee Benefits		3000-3999	664,808.00	770,234.00	15.9%
4) Books and Supplies		4000-4999	74,701.00	99,858.00	33.7%
5) Services and Other Operating Expenses		5000-5999	160,449,918.00	161,537,795.00	0.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			162,571,879.00	163,900,635.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,350,309.00)	8,001,243.00	-692.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	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)			(3,350,309.00)	6,001,243.00	-279.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,706,204.73	6,355,895.73	-34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,706,204.73	6,355,895.73	-34.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,706,204.73	6,355,895.73	-34.5%
2) Ending Net Position, June 30 (E + F1e)			6,355,895.73	12,357,138.73	94.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,355,895.73	12,357,138.73	94.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
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	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) 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			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

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	772,968.00	738,429.00	-4.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	136,202,828.00	146,584,069.00	7.6%
All Other Fees and Contracts		8689	4,354,899.00	4,763,358.00	9.4%
Other Local Revenue					
All Other Local Revenue		8699	19,890,875.00	19,816,022.00	-0.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			161,221,570.00	171,901,878.00	6.6%
TOTAL, REVENUES			161,221,570.00	171,901,878.00	6.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent 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	17,141.00	12,056.00	-29.7%
Classified Supervisors' and Administrators' Salaries		2300	517,081.00	520,711.00	0.7%
Clerical, Technical and Office Salaries		2400	843,560.00	956,458.00	13.4%
Other Classified Salaries		2900	4,670.00	3,523.00	-24.6%
TOTAL, CLASSIFIED SALARIES			1,382,452.00	1,492,748.00	8.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	179,224.00	218,922.00	22.1%
OASDI/Medicare/Alternative		3301-3302	98,656.00	107,868.00	9.3%
Health and Welfare Benefits		3401-3402	256,827.00	289,499.00	12.7%
Unemployment Insurance		3501-3502	660.00	745.00	12.9%
Workers' Compensation		3601-3602	19,616.00	24,063.00	22.7%
OPEB, Allocated		3701-3702	104,903.00	118,241.00	12.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,922.00	10,896.00	121.4%
TOTAL, EMPLOYEE BENEFITS			664,808.00	770,234.00	15.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	74,701.00	99,858.00	33.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			74,701.00	99,858.00	33.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	39,127.00	37,404.00	-4.4%
Dues and Memberships		5300	702.00	0.00	-100.0%
Insurance		5400-5450	1,983,570.00	1,732,856.00	-12.6%
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 - Interfund		5750	100,135.00	147,264.00	47.1%
Professional/Consulting Services and Operating Expenditures		5800	158,275,703.00	159,554,960.00	0.8%
Communications		5900	50,681.00	65,311.00	28.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			160,449,918.00	161,537,795.00	0.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			162,571,879.00	163,900,635.00	0.8%

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					
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	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 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)			(2,000,000.00)	(2,000,000.00)	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	161,221,570.00	171,901,878.00	6.6%
5) TOTAL, REVENUES			161,221,570.00	171,901,878.00	6.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		162,571,879.00	163,900,635.00	0.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			162,571,879.00	163,900,635.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,350,309.00)	8,001,243.00	-692.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,350,309.00)	6,001,243.00	-279.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,706,204.73	6,355,895.73	-34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,706,204.73	6,355,895.73	-34.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,706,204.73	6,355,895.73	-34.5%
2) Ending Net Position, June 30 (E + F1e)			6,355,895.73	12,357,138.73	94.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,355,895.73	12,357,138.73	94.4%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,876,586.00	1,505,483.00	-19.8%
5) TOTAL, REVENUES			1,876,586.00	1,505,483.00	-19.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	26,803.00	32,337.00	20.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			26,803.00	32,337.00	20.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,849,783.00	1,473,146.00	-20.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	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)			5,349,783.00	4,973,146.00	-7.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,580,604.39	35,930,387.39	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,580,604.39	35,930,387.39	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,580,604.39	35,930,387.39	17.5%
2) Ending Net Position, June 30 (E + F1e)			35,930,387.39	40,903,533.39	13.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	35,930,387.39	40,903,533.39	13.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
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	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) 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			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,876,586.00	1,505,483.00	-19.8%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,876,586.00	1,505,483.00	-19.8%
TOTAL, REVENUES			1,876,586.00	1,505,483.00	-19.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,803.00	32,337.00	20.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			26,803.00	32,337.00	20.6%
TOTAL, EXPENSES			26,803.00	32,337.00	20.6%

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	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,876,586.00	1,505,483.00	-19.8%
5) TOTAL, REVENUES			1,876,586.00	1,505,483.00	-19.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		26,803.00	32,337.00	20.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			26,803.00	32,337.00	20.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,849,783.00	1,473,146.00	-20.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,349,783.00	4,973,146.00	-7.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,580,604.39	35,930,387.39	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,580,604.39	35,930,387.39	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,580,604.39	35,930,387.39	17.5%
2) Ending Net Position, June 30 (E + F1e)			35,930,387.39	40,903,533.39	13.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	35,930,387.39	40,903,533.39	13.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
9010	Other Restricted Local	35,930,387.39	40,903,533.39
Total, Restricted Net Position		35,930,387.39	40,903,533.39

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	66,710.46	66,710.46	66,710.46	66,827.67	66,827.67	66,827.67
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	66,710.46	66,710.46	66,710.46	66,827.67	66,827.67	66,827.67
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	25.37	25.37	25.37	14.78	14.78	14.78
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	25.37	25.37	25.37	14.78	14.78	14.78
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	66,735.83	66,735.83	66,735.83	66,842.45	66,842.45	66,842.45
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	101.24	101.24	101.24	101.24	101.24	101.24
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	101.24	101.24	101.24	101.24	101.24	101.24
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	101.24	101.24	101.24	101.24	101.24	101.24
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			158,903,223.00	101,624,777.00	62,298,481.00	109,029,685.00	86,948,320.00	74,219,796.00	113,828,562.00	105,445,688.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		27,857,910.00	27,857,910.00	71,229,573.00	50,144,238.00	50,144,238.00	71,229,573.00	50,144,238.00	50,144,238.00
Property Taxes	8020-8079			494,953.00				24,612,941.00	1,093,908.00	494,953.00
Miscellaneous Funds	8080-8099		8,425.00	29,103.00	(396,535.00)	(115,212.00)	(175,935.00)	(299,158.00)	(126,074.00)	(18,798.00)
Federal Revenue	8100-8299		397,722.00	76,161.00	7,968,667.00	109,989.00	705,392.00	7,061,163.00	3,601,048.00	171,748.00
Other State Revenue	8300-8599		3,588,268.00	7,123,060.00	3,049,884.00	6,411,318.00	6,831,893.00	9,080,460.00	10,335,548.00	3,140,863.00
Other Local Revenue	8600-8799		146,450.00	405,292.00	823,849.00	656,848.00	714,593.00	571,439.00	338,824.00	461,709.00
Interfund Transfers In	8910-8929			1,095,588.00					250,803.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			31,998,775.00	37,082,067.00	82,675,438.00	57,207,181.00	58,220,181.00	112,256,418.00	65,638,295.00	54,394,713.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,923,484.00	27,796,807.00	26,545,519.00	44,622,194.00	31,331,547.00	28,750,654.00	34,210,932.00	33,024,915.00
Classified Salaries	2000-2999		3,341,731.00	7,296,645.00	7,269,647.00	12,059,713.00	10,846,182.00	11,600,735.00	11,711,788.00	9,897,683.00
Employee Benefits	3000-3999		1,735,595.00	6,083,342.00	13,074,401.00	21,789,095.00	19,798,279.00	23,524,955.00	21,886,142.00	18,941,724.00
Books and Supplies	4000-4999		81,657.00	590,399.00	162,435.00	4,032,988.00	1,360,539.00	1,827,912.00	1,639,696.00	1,703,371.00
Services	5000-5999		131,393.00	6,235,315.00	3,853,345.00	4,189,009.00	7,947,102.00	6,476,207.00	3,642,934.00	6,656,962.00
Capital Outlay	6000-6599		1,337,775.00	1,677,366.00	1,365,667.00	1,387,597.00	1,506,929.00	1,917,099.00	1,409,997.00	1,442,553.00
Other Outgo	7000-7499		8,287.00	8,100.00	8,343.00	(6,126.00)	38,875.00	4,763.00	39,411.00	7,528.00
Interfund Transfers Out	7600-7629		407,656.00	890,388.00	407,656.00				815,313.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			8,967,578.00	50,578,362.00	52,687,013.00	88,074,470.00	72,829,453.00	74,102,325.00	75,356,213.00	71,674,736.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		23,889,718.00	2,964,443.00	21,682,007.00	9,080,630.00	2,257,561.00	2,586,696.00	1,425,362.00	513,083.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	23,889,718.00	2,964,443.00	21,682,007.00	9,080,630.00	2,257,561.00	1,425,362.00	513,083.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		104,199,361.00	28,794,444.00	4,939,228.00	294,706.00	376,813.00	1,132,023.00	90,318.00	324,921.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	104,199,361.00	28,794,444.00	4,939,228.00	294,706.00	1,132,023.00	90,318.00	324,921.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS			0.00	(80,309,643.00)	(25,830,001.00)	16,742,779.00	8,785,924.00	1,454,673.00	1,335,044.00	188,162.00
E. NET INCREASE/DECREASE (B - C + D)			(57,278,446.00)	(39,326,296.00)	46,731,204.00	(22,081,365.00)	(12,728,524.00)	39,608,766.00	(8,382,874.00)	(17,091,861.00)
F. ENDING CASH (A + E)			101,624,777.00	62,298,481.00	109,029,685.00	86,948,320.00	74,219,796.00	113,828,562.00	105,445,688.00	88,353,827.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

July 1 Budget
2017-18 Budget
Cashflow Worksheet - Budget Year (1)

10 62166 0000000
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		88,353,827.00	116,533,251.00	131,503,418.00	111,472,896.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	71,229,573.00	50,144,238.00	50,144,238.00	71,229,568.00			641,499,535.00	641,499,535.00
Property Taxes	8020-8079		25,107,893.00	2,187,817.00	6,581,342.00			60,573,807.00	60,573,807.00
Miscellaneous Funds	8080-8099	(215,074.00)	(616,998.00)	(18,438.00)	(257,195.00)	(823,327.00)		(3,025,216.00)	(3,025,216.00)
Federal Revenue	8100-8299	14,512,400.00	1,812,811.00	8,374,969.00	17,093,854.00	20,055,782.00		81,941,706.00	81,941,706.00
Other State Revenue	8300-8599	4,214,806.00	8,010,232.00	2,602,731.00	2,672,639.00	33,784,454.00		100,846,156.00	100,846,156.00
Other Local Revenue	8600-8799	676,132.00	831,580.00	910,628.00	1,232,572.00	4,785,394.00		12,555,310.00	12,555,310.00
Interfund Transfers In	8910-8929				2,028,318.00			3,374,709.00	3,374,709.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		90,417,837.00	85,289,756.00	64,201,945.00	100,581,098.00	57,802,303.00	0.00	897,766,007.00	897,766,007.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	31,257,252.00	30,038,431.00	41,832,951.00	32,100,491.00	23,937,466.00		387,372,643.00	387,372,643.00
Classified Salaries	2000-2999	8,318,766.00	10,047,268.00	10,416,549.00	13,955,737.00	1,678,901.00		118,441,345.00	118,441,345.00
Employee Benefits	3000-3999	14,162,338.00	21,608,681.00	18,284,945.00	22,657,331.00	36,070,973.00		239,617,801.00	239,617,801.00
Books and Supplies	4000-4999	1,642,109.00	2,400,210.00	2,291,212.00	3,951,681.00	32,439,886.00		54,124,095.00	54,124,095.00
Services	5000-5999	5,313,249.00	4,791,796.00	7,028,989.00	10,891,375.00	29,882,078.00		97,039,754.00	97,039,754.00
Capital Outlay	6000-6599	1,508,548.00	1,379,052.00	5,021,982.00	5,190,661.00	3,266,217.00		28,411,443.00	28,411,443.00
Other Outgo	7000-7499	12,427.00	17,094.00	10,280.00	5,708.00	(108,445.00)		46,245.00	46,245.00
Interfund Transfers Out	7600-7629			927,219.00	1,006,381.00	401,796.00		4,856,409.00	4,856,409.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		62,214,689.00	70,282,532.00	85,814,127.00	89,759,365.00	127,568,872.00	0.00	929,909,735.00	929,909,735.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	399,166.00	81,765.00	1,581,660.00	3,696,332.00			70,158,423.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		399,166.00	81,765.00	1,581,660.00	3,696,332.00	0.00	0.00	70,158,423.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	422,890.00	118,822.00					140,693,526.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		422,890.00	118,822.00	0.00	0.00	0.00	0.00	140,693,526.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(23,724.00)	(37,057.00)	1,581,660.00	3,696,332.00	0.00	0.00	(70,535,103.00)	
E. NET INCREASE/DECREASE (B - C + D)		28,179,424.00	14,970,167.00	(20,030,522.00)	14,518,065.00	(69,766,569.00)	0.00	(102,678,831.00)	(32,143,728.00)
F. ENDING CASH (A + E)		116,533,251.00	131,503,418.00	111,472,896.00	125,990,961.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								56,224,392.00	

	Object	Beginning Balances (Per Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			125,990,961.00	75,764,812.00	39,429,481.00	83,102,739.00	59,216,257.00	47,179,623.00	86,607,638.00	77,936,894.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		28,638,525.00	28,638,525.00	72,634,680.00	51,549,345.00	51,549,345.00	72,634,680.00	51,549,345.00	51,549,345.00
Property Taxes	8020-8079			494,953.00				24,612,941.00	1,093,908.00	494,953.00
Miscellaneous Funds	8080-8099		8,425.00	29,103.00	(396,535.00)	(115,212.00)	(175,935.00)	(299,158.00)	(126,074.00)	(18,798.00)
Federal Revenue	8100-8299		383,161.00	73,373.00	7,676,923.00	105,962.00	679,567.00	6,802,644.00	3,524,126.00	165,460.00
Other State Revenue	8300-8599		3,082,072.00	6,118,211.00	2,619,637.00	5,506,875.00	5,868,120.00	7,799,482.00	8,877,515.00	2,697,782.00
Other Local Revenue	8600-8799		127,325.00	352,367.00	716,266.00	571,073.00	621,277.00	496,817.00	294,578.00	401,416.00
Interfund Transfers In	8910-8929			1,095,588.00					250,803.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			32,239,508.00	36,802,120.00	83,250,971.00	57,618,043.00	58,542,374.00	112,047,406.00	65,464,201.00	55,290,158.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,918,444.00	27,645,123.00	26,400,663.00	44,378,696.00	31,160,574.00	28,593,765.00	34,024,247.00	32,844,702.00
Classified Salaries	2000-2999		3,355,226.00	7,326,112.00	7,299,006.00	12,108,416.00	10,889,984.00	11,647,584.00	11,759,086.00	9,937,655.00
Employee Benefits	3000-3999		1,799,670.00	6,307,928.00	13,557,083.00	22,593,507.00	20,529,194.00	24,393,451.00	22,694,136.00	19,641,016.00
Books and Supplies	4000-4999		70,055.00	506,518.00	139,357.00	3,460,001.00	1,167,240.00	1,568,212.00	1,406,736.00	1,461,364.00
Services	5000-5999		116,498.00	5,528,475.00	3,416,527.00	3,714,140.00	7,046,213.00	5,742,059.00	3,229,968.00	5,902,323.00
Capital Outlay	6000-6599		2,756.00	27,536.00	502,603.00	6,392.00	15,100.00	545,030.00	8,026.00	10,402.00
Other Outgo	7000-7499		13,362.00	13,060.00	13,453.00	(9,878.00)	62,684.00	7,680.00	63,549.00	12,138.00
Interfund Transfers Out	7600-7629		407,656.00	890,388.00	407,656.00				815,313.00	
All Other Financing Uses	7630-7699		1,226,322.00	1,226,322.00	1,226,322.00	1,226,322.00	1,226,322.00	1,226,322.00	1,226,322.00	1,226,322.00
TOTAL DISBURSEMENTS			8,909,989.00	49,471,462.00	52,962,670.00	87,477,596.00	72,097,311.00	73,724,103.00	75,227,383.00	71,035,922.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		19,682,323.00	2,442,353.00	17,863,427.00	7,481,373.00	1,859,965.00	2,131,134.00	1,174,331.00	422,721.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	19,682,323.00	2,442,353.00	7,481,373.00	1,859,965.00	2,131,134.00	1,174,331.00	422,721.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		93,237,991.00	26,108,342.00	4,478,470.00	1,508,302.00	341,662.00	1,026,422.00	81,893.00	294,611.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	93,237,991.00	26,108,342.00	4,478,470.00	1,508,302.00	1,026,422.00	81,893.00	294,611.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	(73,555,668.00)	(23,665,989.00)	13,384,957.00	5,973,071.00	1,518,303.00	1,092,438.00	128,110.00
E. NET INCREASE/DECREASE (B - C + D)			(50,226,149.00)	(36,335,331.00)	43,673,258.00	(23,886,482.00)	(12,036,634.00)	39,428,015.00	(8,670,744.00)	(15,617,654.00)
F. ENDING CASH (A + E)			75,764,812.00	39,429,481.00	83,102,739.00	59,216,257.00	47,179,623.00	86,607,638.00	77,936,894.00	62,319,240.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		62,319,240.00	91,367,870.00	106,781,159.00	91,235,759.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	72,634,680.00	51,549,345.00	51,549,345.00	72,634,676.00			657,111,836.00	
Property Taxes	8020-8079		25,107,893.00	2,187,817.00	6,581,342.00			60,573,807.00	
Miscellaneous Funds	8080-8099	(215,074.00)	(616,998.00)	(18,438.00)	(257,196.00)	(823,326.00)		(3,025,216.00)	
Federal Revenue	8100-8299	13,981,081.00	1,746,442.00	8,068,349.00	16,468,024.00	19,266,593.00		78,941,705.00	
Other State Revenue	8300-8599	3,620,225.00	6,880,230.00	2,235,565.00	2,295,610.00	29,018,489.00		86,619,813.00	
Other Local Revenue	8600-8799	587,839.00	722,988.00	791,713.00	1,071,616.00	4,160,488.00		10,915,763.00	
Interfund Transfers In	8910-8929				373,021.00	1,655,297.00		3,374,709.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		90,608,751.00	85,389,900.00	64,814,351.00	99,167,093.00	53,277,541.00	0.00	894,512,417.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	31,086,684.00	29,874,515.00	41,604,673.00	31,925,323.00	23,801,385.00		385,258,794.00	
Classified Salaries	2000-2999	8,352,361.00	10,087,844.00	10,458,616.00	14,012,097.00	1,685,680.00		118,919,667.00	
Employee Benefits	3000-3999	14,685,184.00	22,406,432.00	18,959,990.00	23,493,797.00	37,402,646.00		248,464,034.00	
Books and Supplies	4000-4999	1,408,806.00	2,059,200.00	1,965,688.00	3,390,246.00	27,830,986.00		46,434,409.00	
Services	5000-5999	4,710,934.00	4,248,594.00	6,232,177.00	9,656,720.00	26,494,622.00		86,039,250.00	
Capital Outlay	6000-6599	15,218.00	5,768.00	271,592.00	283,900.00	378,851.00		2,073,174.00	
Other Outgo	7000-7499	20,037.00	27,563.00	16,576.00	9,204.00	(174,860.00)		74,568.00	
Interfund Transfers Out	7600-7629			927,219.00	1,006,381.00	401,796.00		4,856,409.00	
All Other Financing Uses	7630-7699	1,226,322.00	1,226,322.00	1,226,322.00	1,226,318.00			14,715,860.00	
TOTAL DISBURSEMENTS		61,505,546.00	69,936,238.00	81,662,853.00	85,003,986.00	117,821,106.00	0.00	906,836,165.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	328,866.00	67,365.00	1,303,102.00	3,045,343.00			57,802,303.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		328,866.00	67,365.00	1,303,102.00	3,045,343.00	0.00	0.00	57,802,303.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	383,441.00	107,738.00					127,568,872.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		383,441.00	107,738.00	0.00	0.00	0.00	0.00	127,568,872.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(54,575.00)	(40,373.00)	1,303,102.00	3,045,343.00	0.00	0.00	(69,766,569.00)	
E. NET INCREASE/DECREASE (B - C + D)		29,048,630.00	15,413,289.00	(15,545,400.00)	17,208,450.00	(64,543,565.00)	0.00	(82,090,317.00)	0.00
F. ENDING CASH (A + E)		91,367,870.00	106,781,159.00	91,235,759.00	108,444,209.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								43,900,644.00	

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Education Center

Date: May 26, 2017

Place: Education Center

Date: May 31, 2017

Time: 05:30 PM

Adoption Date: June 14, 2017

Signed: *Claudia Cayon*

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

Contact person for additional information on the budget reports:

Name: Jacquie Canfield

Telephone: 559-457-3907

Title: Fiscal Services Executive Officer

E-mail: Jacquie.Canfield@fresnounified.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 14, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 41,525,449.00
Less: Amount of total liabilities reserved in budget:	\$ 29,067,035.00
Estimated accrued but unfunded liabilities:	\$ 12,458,414.00

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

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

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

Date of Meeting: Jun 14, 2017

For additional information on this certification, please contact:

Name: Jacquie Canfield

Title: Fiscal Services Executive Officer

Telephone: 559-457-3907

E-mail: Jacquie.Canfield@fresnounified.org

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	359,222,925.00	301	3,778,754.00	303	355,444,171.00	305	9,835,548.00		307	345,608,623.00	309
2000 - Classified Salaries	112,930,014.00	311	2,084,683.00	313	110,845,331.00	315	6,949,893.00		317	103,895,438.00	319
3000 - Employee Benefits	211,642,751.00	321	34,457,834.00	323	177,184,917.00	325	6,139,184.00		327	171,045,733.00	329
4000 - Books, Supplies Equip Replace. (6500)	51,047,784.00	331	5,238,624.00	333	45,809,160.00	335	4,884,969.00		337	40,924,191.00	339
5000 - Services . . . & 7300 - Indirect Costs	87,433,403.00	341	4,556,055.00	343	82,877,348.00	345	13,569,016.00		347	69,308,332.00	349
TOTAL					772,160,927.00	365	TOTAL			730,782,317.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	277,714,770.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	21,711,305.00 380
3. STRS.		3101 & 3102	50,129,664.00 382
4. PERS.		3201 & 3202	2,439,629.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	5,551,095.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	49,676,206.00 385
7. Unemployment Insurance.		3501 & 3502	160,364.00 390
8. Workers' Compensation Insurance.		3601 & 3602	4,366,471.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	182,391.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			411,931,895.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			3,593,795.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,451,174.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			406,886,926.00 397
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.			55.68%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.68%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	730,782,317.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	387,372,643.00	301	2,556,325.00	303	384,816,318.00	305	9,642,497.00		307	375,173,821.00	309
2000 - Classified Salaries	118,441,345.00	311	1,786,532.00	313	116,654,813.00	315	6,866,141.00		317	109,788,672.00	319
3000 - Employee Benefits	239,617,801.00	321	37,216,095.00	323	202,401,706.00	325	6,654,467.00		327	195,747,239.00	329
4000 - Books, Supplies Equip Replace. (6500)	60,241,359.00	331	3,857,493.00	333	56,383,866.00	335	10,623,467.00		337	45,760,399.00	339
5000 - Services. . . & 7300 - Indirect Costs	94,513,147.00	341	2,732,848.00	343	91,780,299.00	345	22,903,848.00		347	68,876,451.00	349
TOTAL					852,037,002.00	365	TOTAL			795,346,582.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	295,419,811.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	21,768,547.00	380
3. STRS.	3101 & 3102	58,337,940.00	382
4. PERS.	3201 & 3202	2,890,922.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	5,992,715.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	53,686,519.00	385
7. Unemployment Insurance.	3501 & 3502	158,232.00	390
8. Workers' Compensation Insurance.	3601 & 3602	5,118,608.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	161,684.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		443,534,978.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		2,040,101.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,452,897.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		440,041,980.00	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.		55.33%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.33%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	795,346,582.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 22,595,288.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 628,671,790.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.59%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	20,649,756.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	7,747,516.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	90,480.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,180,212.23
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	4,338.91
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	31,672,303.14
9. Carry-Forward Adjustment (Part IV, Line F)	2,142,566.14
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	33,814,869.28

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	476,201,824.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	112,237,618.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	61,043,882.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	19,730,124.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,576,772.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	2,298,408.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,339,707.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	586,098.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	165,521.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	85,405,086.77
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	116,522.09
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,516,522.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,785,640.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	48,667,242.00
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)	835,670,966.86

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	3.79%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	4.05%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>31,672,303.14</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(591,678.35)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(608,812.87)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.39%) times Part III, Line B18); zero if negative	<u>2,142,566.14</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.39%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.39%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,142,566.14</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>2,142,566.14</u>

Approved indirect cost rate: 3.39%
Highest rate used in any program: 3.39%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	40,924,693.00	1,387,347.00	3.39%
01	3025	80,585.00	2,731.00	3.39%
01	3060	274,415.00	9,303.00	3.39%
01	3061	57,549.00	1,951.00	3.39%
01	3310	10,959,852.00	371,539.00	3.39%
01	3311	28,722.00	974.00	3.39%
01	3312	1,939,160.00	65,738.00	3.39%
01	3315	276,121.00	9,360.00	3.39%
01	3318	48,727.00	1,652.00	3.39%
01	3320	796,142.00	26,989.00	3.39%
01	3327	768,090.00	26,038.00	3.39%
01	3332	140,496.00	4,763.00	3.39%
01	3345	2,414.00	81.00	3.36%
01	3385	92,731.00	3,143.00	3.39%
01	3395	40,810.00	1,384.00	3.39%
01	3550	1,046,964.00	35,492.00	3.39%
01	4035	5,674,608.00	192,369.00	3.39%
01	4124	977,267.00	33,129.00	3.39%
01	4201	81,946.00	2,778.00	3.39%
01	4203	1,486,780.00	50,402.00	3.39%
01	4510	46,643.00	1,581.00	3.39%
01	5370	1,997,838.00	67,733.00	3.39%
01	5810	1,326,194.00	27,373.00	2.06%
01	6010	3,654,210.00	123,878.00	3.39%
01	6230	1,126,902.00	38,202.00	3.39%
01	6264	1,589,395.00	53,880.00	3.39%
01	6382	2,161,800.00	73,285.00	3.39%
01	6385	52,009.00	1,688.00	3.25%
01	6387	2,254,499.00	76,096.00	3.38%
01	6500	82,710,454.00	2,803,884.00	3.39%
01	6510	1,389,572.00	47,106.00	3.39%
01	6512	2,977,141.00	100,925.00	3.39%
01	6515	47,940.00	1,625.00	3.39%
01	6520	439,824.00	14,910.00	3.39%
01	7220	472,518.00	16,019.00	3.39%
01	7338	393,517.00	13,340.00	3.39%
01	8150	21,780,922.00	738,373.00	3.39%
01	9010	5,306,508.00	155,546.00	2.93%
11	3555	171,698.00	5,820.00	3.39%
11	6391	5,017,263.00	169,896.00	3.39%
12	5025	372,064.00	12,613.00	3.39%
12	6052	38,687.00	1,313.00	3.39%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	6105	12,128,739.00	411,545.00	3.39%
13	5310	43,688,140.00	1,481,027.00	3.39%
13	5320	4,866,398.00	164,970.00	3.39%

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

10 62166 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	10,196,906.00		3,394,144.00	13,591,050.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		10,196,906.00	0.00	3,394,144.00	13,591,050.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,277,994.00			7,277,994.00
2. Classified Salaries	2000-2999	77,306.00			77,306.00
3. Employee Benefits	3000-3999	2,786,569.00			2,786,569.00
4. Books and Supplies	4000-4999	0.00		3,394,144.00	3,394,144.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	55,037.00			55,037.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		10,196,906.00	0.00	3,394,144.00	13,591,050.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	699,048,126.00	2.23%	714,660,427.00	2.38%	731,693,933.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	13,390,594.00	0.00%	13,390,594.00	0.00%	13,390,594.00
4. Other Local Revenues	8600-8799	8,465,714.00	-2.95%	8,215,714.00	0.00%	8,215,714.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,300.00	0.00%	18,300.00	0.00%	18,300.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(84,018,316.00)	0.19%	(84,179,497.00)	1.94%	(85,814,728.00)
6. Total (Sum lines A1 thru A5c)		636,904,418.00	2.39%	652,105,538.00	2.36%	667,503,813.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				304,653,197.00		305,116,000.00
b. Step & Column Adjustment				1,004,476.00		1,004,476.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(541,673.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	304,653,197.00	0.15%	305,116,000.00	0.33%	306,120,476.00
2. Classified Salaries						
a. Base Salaries				79,487,467.00		80,241,994.00
b. Step & Column Adjustment				570,910.00		570,910.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				183,617.00		3,099,011.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	79,487,467.00	0.95%	80,241,994.00	4.57%	83,911,915.00
3. Employee Benefits	3000-3999	162,219,438.00	5.19%	170,633,222.00	5.98%	180,840,252.00
4. Books and Supplies	4000-4999	37,938,125.00	-15.93%	31,892,698.00	0.00%	31,892,698.00
5. Services and Other Operating Expenditures	5000-5999	64,879,496.00	1.30%	65,724,538.00	2.40%	67,299,036.00
6. Capital Outlay	6000-6999	25,140,723.00	-96.25%	943,767.00	0.00%	943,767.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,992,852.00	3.38%	2,060,289.00	3.27%	2,127,726.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,524,563.00)	-5.61%	(9,934,546.00)	-1.82%	(9,753,975.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	0.00%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				14,715,860.00		21,366,465.00
11. Total (Sum lines B1 thru B10)		667,286,735.00	-0.66%	662,893,822.00	3.52%	686,248,360.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(30,382,317.00)		(10,788,284.00)		(18,744,547.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		125,877,028.79		95,494,711.79		84,706,427.79
2. Ending Fund Balance (Sum lines C and D1)		95,494,711.79		84,706,427.79		65,961,880.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,863,866.21		1,863,866.21		1,863,866.21
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	16,400,000.00		16,400,000.00		16,400,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	77,230,845.58		66,442,561.58		47,698,014.58
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		95,494,711.79		84,706,427.79		65,961,880.79

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	77,230,845.58		66,442,561.58		47,698,014.58
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		77,230,845.58		66,442,561.58		47,698,014.58
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	81,941,706.00	-3.66%	78,941,705.00	-5.07%	74,941,704.00
3. Other State Revenues	8300-8599	87,455,562.00	-16.27%	73,229,219.00	-1.31%	72,269,757.00
4. Other Local Revenues	8600-8799	4,089,596.00	-33.98%	2,700,049.00	0.00%	2,700,049.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,356,409.00	0.00%	3,356,409.00	0.00%	3,356,409.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	84,018,316.00	0.19%	84,179,497.00	1.94%	85,814,728.00
6. Total (Sum lines A1 thru A5c)		260,861,589.00	-7.07%	242,406,879.00	-1.37%	239,082,647.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				82,719,446.00		80,142,794.00
b. Step & Column Adjustment						461,796.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,576,652.00)		(2,136,733.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	82,719,446.00	-3.11%	80,142,794.00	-2.09%	78,467,857.00
2. Classified Salaries						
a. Base Salaries				38,953,878.00		38,677,673.00
b. Step & Column Adjustment				200,000.00		200,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(476,205.00)		(452,884.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,953,878.00	-0.71%	38,677,673.00	-0.65%	38,424,789.00
3. Employee Benefits	3000-3999	77,398,363.00	0.56%	77,830,812.00	0.84%	78,482,966.00
4. Books and Supplies	4000-4999	16,185,970.00	-10.16%	14,541,711.00	-3.01%	14,103,674.00
5. Services and Other Operating Expenditures	5000-5999	32,160,258.00	-36.83%	20,314,712.00	-3.72%	19,560,011.00
6. Capital Outlay	6000-6999	3,270,720.00	-65.47%	1,129,407.00	0.00%	1,129,406.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	580,000.00	0.00%	580,000.00	0.00%	580,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,997,956.00	-7.87%	7,368,825.00	-2.45%	7,188,254.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,356,409.00	0.00%	3,356,409.00	0.00%	3,356,409.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		262,623,000.00	-7.11%	243,942,343.00	-1.09%	241,293,366.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,761,411.00)		(1,535,464.00)		(2,210,719.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,623,989.74		3,862,578.74		2,327,114.74
2. Ending Fund Balance (Sum lines C and D1)		3,862,578.74		2,327,114.74		116,395.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,862,578.74		2,327,114.74		116,395.74
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,862,578.74		2,327,114.74		116,395.74

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

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	699,048,126.00	2.23%	714,660,427.00	2.38%	731,693,933.00
2. Federal Revenues	8100-8299	81,941,706.00	-3.66%	78,941,705.00	-5.07%	74,941,704.00
3. Other State Revenues	8300-8599	100,846,156.00	-14.11%	86,619,813.00	-1.11%	85,660,351.00
4. Other Local Revenues	8600-8799	12,555,310.00	-13.06%	10,915,763.00	0.00%	10,915,763.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,374,709.00	0.00%	3,374,709.00	0.00%	3,374,709.00
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)		897,766,007.00	-0.36%	894,512,417.00	1.35%	906,586,460.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				387,372,643.00		385,258,794.00
b. Step & Column Adjustment				1,004,476.00		1,466,272.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,118,325.00)		(2,136,733.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	387,372,643.00	-0.55%	385,258,794.00	-0.17%	384,588,333.00
2. Classified Salaries						
a. Base Salaries				118,441,345.00		118,919,667.00
b. Step & Column Adjustment				770,910.00		770,910.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(292,588.00)		2,646,127.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	118,441,345.00	0.40%	118,919,667.00	2.87%	122,336,704.00
3. Employee Benefits	3000-3999	239,617,801.00	3.69%	248,464,034.00	4.37%	259,323,218.00
4. Books and Supplies	4000-4999	54,124,095.00	-14.21%	46,434,409.00	-0.94%	45,996,372.00
5. Services and Other Operating Expenditures	5000-5999	97,039,754.00	-11.34%	86,039,250.00	0.95%	86,859,047.00
6. Capital Outlay	6000-6999	28,411,443.00	-92.70%	2,073,174.00	0.00%	2,073,173.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,572,852.00	2.62%	2,640,289.00	2.55%	2,707,726.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,526,607.00)	1.55%	(2,565,721.00)	0.00%	(2,565,721.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,856,409.00	0.00%	4,856,409.00	0.00%	4,856,409.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				14,715,860.00		21,366,465.00
11. Total (Sum lines B1 thru B10)		929,909,735.00	-2.48%	906,836,165.00	2.28%	927,541,726.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(32,143,728.00)		(12,323,748.00)		(20,955,266.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		131,501,018.53		99,357,290.53		87,033,542.53
2. Ending Fund Balance (Sum lines C and D1)		99,357,290.53		87,033,542.53		66,078,276.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,863,866.21		1,863,866.21		1,863,866.21
b. Restricted	9740	3,862,578.74		2,327,114.74		116,395.74
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	16,400,000.00		16,400,000.00		16,400,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	77,230,845.58		66,442,561.58		47,698,014.58
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		99,357,290.53		87,033,542.53		66,078,276.53

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	77,230,845.58		66,442,561.58		47,698,014.58
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		77,230,845.58		66,442,561.58		47,698,014.58
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.31%		7.33%		5.14%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		66,827.67		66,842.00		66,842.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		929,909,735.00		906,836,165.00		927,541,726.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		929,909,735.00		906,836,165.00		927,541,726.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		18,598,194.70		18,136,723.30		18,550,834.52
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		18,598,194.70		18,136,723.30		18,550,834.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	846,246,142.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	76,787,277.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,576,772.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,676,728.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	785,079.00
5. Interfund Transfers Out	All	9300	7600-7629	5,956,499.00
6. All Other Financing Uses	All	9100 9200	7699 7651	11,759,455.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	11,130,634.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				34,885,167.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				734,573,698.00

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		66,735.83
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,007.19
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.)	730,883,360.25	11,014.47
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	730,883,360.25	11,014.47
B. Required effort (Line A.2 times 90%)	657,795,024.23	9,913.02
C. Current year expenditures (Line I.E and Line II.B)	734,573,698.00	11,007.19
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,630,773.00)	0.00	(2,247,184.00)				
Other Sources/Uses Detail					3,379,009.00	5,956,499.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	96,565.00	0.00	175,716.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	27,708.00	0.00	425,471.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	551,418.00	0.00	1,645,997.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	167,466.00	0.00						
Other Sources/Uses Detail					3,150,090.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	32,736,182.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	73,818.00	0.00						
Other Sources/Uses Detail					0.00	22,600.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	613,663.00	0.00						
Other Sources/Uses Detail					30,686,182.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					189,842.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	189,842.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

10 62166 0000000
Form SIAA

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	100,135.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,630,773.00	(1,630,773.00)	2,247,184.00	(2,247,184.00)	40,905,123.00	40,905,123.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,646,563.00)	0.00	(2,526,607.00)				
Other Sources/Uses Detail					3,374,709.00	4,856,409.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	78,531.00	0.00	189,400.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	30,500.00	0.00	481,096.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	584,865.00	0.00	1,856,111.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	684,473.00	0.00						
Other Sources/Uses Detail					6,000,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	74,563,119.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	18,300.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	120,930.00	0.00						
Other Sources/Uses Detail					68,663,119.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	147,264.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,646,563.00	(1,646,563.00)	2,526,607.00	(2,526,607.00)	81,437,828.00	81,437,828.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	65,843	66,545		
Charter School				
Total ADA	65,843	66,545	N/A	Met
Second Prior Year (2015-16)				
District Regular	66,566	66,612		
Charter School				
Total ADA	66,566	66,612	N/A	Met
First Prior Year (2016-17)				
District Regular	66,466	66,710		
Charter School		0		
Total ADA	66,466	66,710	N/A	Met
Budget Year (2017-18)				
District Regular	66,828			
Charter School	0			
Total ADA	66,828			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	70,359	70,867		
Charter School				
Total Enrollment	70,359	70,867	N/A	Met
Second Prior Year (2015-16)				
District Regular	70,857	70,735		
Charter School				
Total Enrollment	70,857	70,735	0.2%	Met
First Prior Year (2016-17)				
District Regular	71,176	71,074		
Charter School				
Total Enrollment	71,176	71,074	0.1%	Met
Budget Year (2017-18)				
District Regular	71,203			
Charter School				
Total Enrollment	71,203			

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 more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment 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.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	66,534	70,867	
Charter School		0	
Total ADA/Enrollment	66,534	70,867	93.9%
Second Prior Year (2015-16)			
District Regular	66,598	70,735	
Charter School			
Total ADA/Enrollment	66,598	70,735	94.2%
First Prior Year (2016-17)			
District Regular	66,710	71,074	
Charter School	0		
Total ADA/Enrollment	66,710	71,074	93.9%
Historical Average Ratio:			94.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.5%

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.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	66,828	71,203		
Charter School	0			
Total ADA/Enrollment	66,828	71,203	93.9%	Met
1st Subsequent Year (2018-19)				
District Regular	66,728	71,103		
Charter School				
Total ADA/Enrollment	66,728	71,103	93.8%	Met
2nd Subsequent Year (2019-20)				
District Regular	66,728	71,103		
Charter School				
Total ADA/Enrollment	66,728	71,103	93.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

¹Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)		726,288,691.00	740,478,167.00	755,695,340.00

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	66,735.83	66,842.45	66,742.45	66,742.45
b. Prior Year ADA (Funded)		66,735.83	66,842.45	66,742.45
c. Difference (Step 1a minus Step 1b)		106.62	(100.00)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.16%	-0.15%	0.00%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		676,729,799.00	699,048,126.00	714,660,427.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		21,377,256.00	16,527,250.00	17,033,654.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		21,377,256.00	16,527,250.00	17,033,654.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		3.16%	2.36%	2.38%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		3.32%	2.21%	2.38%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.32% to 4.32%	1.21% to 3.21%	1.38% to 3.38%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	60,573,807.00	60,573,807.00	60,573,807.00	60,573,807.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	679,501,808.00	702,073,342.00	717,689,949.00	734,723,455.00
District's Projected Change in LCFF Revenue:		3.32%	2.22%	2.37%
LCFF Revenue Standard:		2.32% to 4.32%	1.21% to 3.21%	1.38% to 3.38%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	432,116,131.67	498,879,870.77	86.6%
Second Prior Year (2015-16)	487,070,885.33	588,458,711.01	82.8%
First Prior Year (2016-17)	496,679,541.00	589,100,622.00	84.3%
	Historical Average Ratio:		84.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	2.0%	2.0%	2.0%
	81.6% to 87.6%	81.6% to 87.6%	81.6% to 87.6%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	546,360,102.00	665,786,735.00	82.1%	Met
1st Subsequent Year (2018-19)	555,991,216.00	661,393,822.00	84.1%	Met
2nd Subsequent Year (2019-20)	570,872,643.00	684,748,360.00	83.4%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.32%	2.21%	2.38%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.68% to 13.32%	-7.79% to 12.21%	-7.62% to 12.38%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.68% to 8.32%	-2.79% to 7.21%	-2.62% to 7.38%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	76,519,896.00		
Budget Year (2017-18)	81,941,706.00	7.09%	No
1st Subsequent Year (2018-19)	78,941,705.00	-3.66%	Yes
2nd Subsequent Year (2019-20)	74,941,704.00	-5.07%	Yes

Explanation:
(required if Yes)

Planned uses of restricted carryover funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	106,134,447.00		
Budget Year (2017-18)	100,846,156.00	-4.98%	Yes
1st Subsequent Year (2018-19)	86,619,813.00	-14.11%	Yes
2nd Subsequent Year (2019-20)	85,660,351.00	-1.11%	No

Explanation:
(required if Yes)

Planned used of restricted carryover funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	19,072,650.00		
Budget Year (2017-18)	12,555,310.00	-34.17%	Yes
1st Subsequent Year (2018-19)	10,915,763.00	-13.06%	Yes
2nd Subsequent Year (2019-20)	10,915,763.00	0.00%	No

Explanation:
(required if Yes)

Planned changes in local one-time grants

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	50,247,452.00		
Budget Year (2017-18)	54,124,095.00	7.72%	No
1st Subsequent Year (2018-19)	46,434,409.00	-14.21%	Yes
2nd Subsequent Year (2019-20)	45,996,372.00	-0.94%	No

Explanation:
(required if Yes)

Planned reduction for one-time funds that will be utilized.

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

First Prior Year (2016-17)	89,680,587.00		
Budget Year (2017-18)	97,039,754.00	8.21%	No
1st Subsequent Year (2018-19)	86,039,250.00	-11.34%	Yes
2nd Subsequent Year (2019-20)	86,859,047.00	0.95%	No

Explanation:
(required if Yes)

Planned reduction for one-time funds that will be utilized.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2016-17)	201,726,993.00		
Budget Year (2017-18)	195,343,172.00	-3.16%	Met
1st Subsequent Year (2018-19)	176,477,281.00	-9.66%	Not Met
2nd Subsequent Year (2019-20)	171,517,818.00	-2.81%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2016-17)	139,928,039.00		
Budget Year (2017-18)	151,163,849.00	8.03%	Met
1st Subsequent Year (2018-19)	132,473,659.00	-12.36%	Not Met
2nd Subsequent Year (2019-20)	132,855,419.00	0.29%	Met

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

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

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

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

Planned uses of restricted carryover funds.

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

Planned used of restricted carryover funds.

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

Planned changes in local one-time grants

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

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

Planned reduction for one-time funds that will be utilized.

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

Planned reduction for one-time funds that will be utilized.

7. CRITERION: Facilities Maintenance

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

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

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

- 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
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

- For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
 - Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	929,909,735.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	929,909,735.00	27,897,292.05	20,694,830.79	20,694,830.79
d. Required Minimum Contribution			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%
			18,598,194.70	20,694,830.79
e. OMMA/RMA Contribution			Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
			29,028,055.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- | | |
|--------------------------|---|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| <input type="checkbox"/> | Other (explanation must be provided) |

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	49,597,181.45	57,707,609.58	78,019,744.58
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	49,597,181.45	57,707,609.58	78,019,744.58
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	724,418,367.20	826,790,828.98	846,246,142.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	724,418,367.20	826,790,828.98	846,246,142.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	6.8%	7.0%	9.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.3%	2.3%	3.1%

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	621,619.63	504,319,149.76	N/A	Met
Second Prior Year (2015-16)	24,378,310.93	592,958,711.01	N/A	Met
First Prior Year (2016-17)	38,707,066.00	603,460,167.00	N/A	Met
Budget Year (2017-18) (Information only)	(30,382,317.00)	667,286,735.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

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.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2014-15)	58,034,647.76	62,170,032.23	N/A		Met
Second Prior Year (2015-16)	52,053,297.23	62,791,651.86	N/A		Met
First Prior Year (2016-17)	66,688,929.86	87,169,962.79	N/A		Met
Budget Year (2017-18) (Information only)	125,877,028.79				

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

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

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	66,828	66,842	66,842
District's Reserve Standard Percentage Level:	2%	2%	2%

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.

For districts that serve as the AU of a 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?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

Yes

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	929,909,735.00	906,836,165.00	927,541,726.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	929,909,735.00	906,836,165.00	927,541,726.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	18,598,194.70	18,136,723.30	18,550,834.52
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	18,598,194.70	18,136,723.30	18,550,834.52

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	77,230,845.58	66,442,561.58	47,698,014.58
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	77,230,845.58	66,442,561.58	47,698,014.58
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.31%	7.33%	5.14%
District's Reserve Standard (Section 10B, Line 7):	18,598,194.70	18,136,723.30	18,550,834.52
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(76,970,375.00)			
Budget Year (2017-18)	(84,018,316.00)	7,047,941.00	9.2%	Met
1st Subsequent Year (2018-19)	(84,719,497.00)	701,181.00	0.8%	Met
2nd Subsequent Year (2019-20)	(85,814,728.00)	1,095,231.00	1.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	3,379,009.00			
Budget Year (2017-18)	3,374,709.00	(4,300.00)	-0.1%	Met
1st Subsequent Year (2018-19)	3,374,709.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	3,374,709.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	5,956,499.00			
Budget Year (2017-18)	4,856,409.00	(1,100,090.00)	-18.5%	Not Met
1st Subsequent Year (2018-19)	4,856,409.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	4,856,409.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers in 2016/17 to the Deferred Maintenance Fund for one-time projects.

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

Project Information:
(required if YES)

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

Other Long-term Commitments (continued):				
Total Annual Payments:	40,584,139	45,213,292	42,481,800	44,142,741
Has total annual payment increased over prior year (2016-17)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Bond proceeds will be used to cover the commitments of the general obligation bonds.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

- b. Do benefits continue past age 65?

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

Retirees after 2007 have monthly payments to the retirement reserve, co-pays and deductibles to meet. Retirees under the age of 65 have an additional monthly contribution similar to active employees.

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

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

Self-Insurance Fund	Governmental Fund
40,903,533	0

4. OPEB Liabilities

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

964,604,739.00
964,604,739.00
Actuarial
April 2016

5. OPEB Contributions

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
80,479,445.52	84,503,417.80	88,728,588.69
38,934,653.00	37,171,168.00	37,171,168.00
33,467,585.00	33,467,585.00	33,467,585.00
5,033	5,083	5,133

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Worker's Compensation and Liability are supported by a percentage of payroll. Actuarials are done frequently. Defined Benefits is an IRS approved program for part time employees. It is supported by a percentage of payroll for those employees. An actuarial is done to determine the employer payroll percentage.

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

56,383,202.00

12,458,414.00

4. Self-Insurance Contributions
a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
139,698,285.00	139,698,285.00	139,698,285.00
139,698,285.00	139,698,285.00	139,698,285.00

S8. Status of Labor Agreements

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

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

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

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

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3,831.0	3,856.0	3,856.0	3,856.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

3,314,574

7. Amount included for any tentative salary schedule increases

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

Certificated (Non-management) Health and Welfare (H&W) Benefits

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
64,562,519	65,408,157	66,682,059
88.0%	89.0%	90.0%
6.9%	1.3%	2.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
3,408,938	3,408,938	3,408,938
0.0%	0.0%	0.0%

Certificated (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?

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

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	2,498.0	2,565.0	2,565.0	2,565.0

Classified (Non-management) Salary and Benefit Negotiations

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

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.

No

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

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

The category of employees includes different labor groups. At this time only CSEAW has settled with the District and the following information
corresponds to those settlement details only.

Negotiations Settled

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

May 03, 2017

2b. Per Government Code Section 3547.5(b), was the agreement certified
by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

May 03, 2017

3. Per Government Code Section 3547.5(c), was a budget revision adopted
to meet the costs of the agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: July 2016

End Date: June 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 in the budget and multiyear
projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

650,612

% change in salary schedule from prior year

1.0%

or

Multiyear Agreement

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

1,050,929

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

Classified (Non-management) Health and Welfare (H&W) Benefits

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
43,652,581	44,244,341	45,085,664
88.0%	89.0%	90.0%
6.9%	1.3%	2.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,245,381	1,245,381	1,245,381
0.0%	0.0%	0.0%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

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

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	717.0	753.0	753.0	753.0

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

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

839,622

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
12,696,630	12,862,930	13,113,451
88.0%	89.0%	90.0%
6.9%	1.3%	2.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,050,494	1,050,494	1,050,494
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

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 14, 2017

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

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

A7. 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?

Yes

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
