



EAST SIDE HIGH SCHOOL DISTRICT *Silicon Valley*

Preparing every student to thrive in a global society.

2017 - 2018 ADOPTED BUDGET AS RECOMMENDED



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June 22, 2017

EAST SIDE UNION HIGH SCHOOL DISTRICT

BOARD OF TRUSTEES

Frank Biehl, President
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VISION:

Every student graduates prepared for college and career empowered to transform their lives and thrive in a global society.

MISSION:

We align decisions to create safe, dynamic and relevant learning environments that inspire critical thinking, problem solving and innovation.



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East Side Union High School District

2017-18 Proposed Budget

Executive Summary

Introduction

The following Executive Overview is a summary of the financial data reported in the SACS Proposed Budget Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

2017-2018 Fiscal Overview

The District's 2017-18 budget reflects a continued increase in funding by the State. In light of the Governor's fiscal year 2017-18 budget proposal with May Revisions and legislative compromise, the District is expecting revenues to increase slightly. The Governor's 2017-18 prop 98 allocation for K-12 education of \$74.5 billion represents a \$3.1 billion increase over 2016-17. The District has committed almost \$19.5 million in ongoing revenue to support the District's Local Control Accountability Plan (LCAP). Although increased funding is expected from the State, the level of funding is beginning to flatten through 2020-21 as the Local Control Funding Formula (LCFF) reaches full funding. For 2017-18, the LCFF will be 97% funded.

Although, the district is projecting increased funding, deficit spending (i.e. expenses exceeding revenue) is expected to continue. For fiscal year 2017-18, the district is projecting a budget deficit of (\$14.8) million, and deficits totaling (\$6.8) million, and (\$12.7) million in fiscal years 2018-19, and 2019-20, respectively. The District is currently estimating a (\$3.8) million deficit for the current fiscal year ending June 30, 2017, and an ending unrestricted fund balance of \$42 million. The District's reserves have been critical and have allowed the District to mitigate projected budget shortfalls and State revenue take-backs.

For the multi-year budget, the district's budget for 2019-20 provides for a (\$27.0) million deficit providing for an estimated reserve of (6.15%) which means the district would be unable to meet its state 3% minimum reserve unless substantive actions are taken. In order to address the budget shortfall and provide a positive budget forecast, the Board approved a resolution to reduce expenditures in 2018-19 and 2019-20 by \$11.4 and \$15.6 million, respectively. The reductions are planned as reductions in force (RIF) which total 104.65 FTEs in 2018-19 and an additional 34.10 FTEs in 2019-20 in order to provide for a positive budget. The district will begin discussions with its bargaining units beginning in August 2017 in an effort to develop negotiated reductions to avoid the RIF.

The District's budget does reflect almost \$1 million in savings from a Supplemental Employee Retiree Program (SERP) which was offered to eligible certificated staff. A total of 54

certificated staff took advantage of the early retirement incentive. At budget adoption, the District's unrestricted reserves total \$28.6 million and represent a reserve of 10.21% for total general fund expenditures. Undesignated reserves for ESUHSD represent unrestricted and uncommitted reserves, including Fund 17 that can be used for any purpose to fund District operations. For 2017-18, salary negotiations considerations are unsettled and are not reflected in the 2017-18 adopted budget

In relation to enrollment, the District's enrollment is projected to decline slightly 2016-17 from 23,287 to 23,181 which represents a decrease of 106. The projected P-2 Average Daily Attendance (ADA) estimate for 2017-18 totals 22,245 and represents a decrease of 71 funded ADA. The slight decrease in enrollment is expected to decline even further in 2018-19 when the district is expected to lose a whopping 679 students.

In June 2016, when the district prepared the 2016/17 proposed budget and financial projections through fiscal year 2019-20 based on the continuing concerns around deficit spending and declining enrollment, the district had projected a (\$25) million budget deficit by 2019-20. Currently at the budget adoption for 2017-18, the deficit has grown to (\$27) million. Based on the 2016-17 projection, the district's Board initiated a 'Point-Counterpoint' budget review process in the fall of 2016 which included an in-depth budget review, critical question query, a discussion of fiscal realities, and included the involvement of critical stakeholders. The process resulted in a series of recommendations which were presented by Board Member Manuel Herrera and Board President Frank Biehl to the full Board at the June 8, 2017. The full Board accepted Mr. Herrera's recommendations which provided a context for understanding the budget realities and an action plan for moving forward.

Revenue Summary

Local Control Funding Formula (LCFF)

The District uses the FCMAT calculator for the Local Control Funding Formula (LCFF) revenue projection. For 2017-18 base grant is based on \$8,712 plus \$227 add-ons per ADA. There is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as free and reduced lunch eligible, English Language Learners (ELL), and Foster Youth. At budget adoption, the district's projected enrollment for targeted eligible students totals an estimated 52.75%.

The District's local control base, including supplemental funding, at budget adoption totals \$223.8 million and represents an increase of \$4.4 million over fiscal year 2016-17.

Revenues – Federal/Other State/Other Local

Federal Revenues

The District's Federal revenues are projected to decrease by \$1.6 million in fiscal year 2017-18 as compared to 2016-17. Federal revenues are expected to decline as a result of a decrease in funding for Title I and Title II programs.

Other State/Other Local

Other State and Local revenues are estimated to decrease by \$6.7 million. The decrease in Other State revenues is primarily a due to the One-time Discretionary Block Grant, the Prop 39 Clean Energy Grant and the College Readiness Grant.

Contribution to Special Education & Other Transfers

Contributions for special education related expenses are projected to increase by an estimated \$3.5 million in fiscal year 2017-18. The increase is mainly a result of additional expenses related to special education delivery.

Expenditure Summary

The District's total estimated expenditures for fiscal year 2017-18 totals \$278 million and represents an increase of \$6.8 million from 2016-17. The District's certificated salaries increased by \$2.1 million primarily due to an increase in certificated step and column and the addition of 10 full time equivalent certificated staff including 6 psychologist, 2 behavior specialist, 1 speech therapist, and 1 post senior teacher to help address mandatory special education needs.

Classified salaries are expected to increase by \$1 million due to step increases and other adjustments.

Employee benefits are projected to decrease by \$443.6 thousand mainly due to one-time transfer of \$5.1 million health benefit to Self-Insurance Fund-68. Other increases are the increased costs for new FTEs, salary adjustments, and related health and benefit rates increases. The STRS and PERS pension benefits are increase by \$2.9 million compared to 2016-17.

Book and Supplies are projected to increase by \$1.4 million due primarily to the math textbook adoption.

Operations and Contracted Services are projected to increase by \$1.8 million mainly due to 4.42% Special Ed NPS cost increase, new Transportation contract increase and the new garbage and recycle contract to meet the new regulation.

Capital Outlays are projected to decrease by \$1.0 million mainly due to the end of Prop 39 Clean Energy projects.

Other Outgo increases by \$1.8 million mainly due to Special Ed County Office of Education tuition increase.

Ending Balance Summary

The adopted budget projects a decrease of \$15.2 million of ending fund balance from 2016-17 to approximately \$31.5 million in 2017-18 budget adoption. The State requires a District our size to maintain an ending reserve equal to 3% of the total expenditures and other uses.

The District's ending fund balance designations are as follows:

Designations

Revolving Cash	\$ 2,500
Stores	\$ 199,980
Economic Uncertainty 3% (Fund 17)	\$ 8,424,042
Supplemental (LCAP)	\$ 1,613,912
Legally Restricted (Categorical)	\$ 2,877,100
Designated Reserve – Site Carryover	\$ 500,000
Designated Reserve – (Budget Balancing)	<u>\$ 17,921,318</u>
<u>Total Designations</u>	<u>\$ 31,538,852</u>

Reserve Percentage - Unrestricted Reserves (including Fund 17) totals 10.21% of General Fund

General Fund Restricted

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agencies. As of 2017-18 budget adoption, the projected restricted general fund carryover is \$2,877,100.

Cafeteria Fund 61/Other Funds

The fiscal year 2017-18 budget indicates that the District's cafeteria fund is projected to have a deficit of (\$545,062). In 2016-17 the program has lower participation, as compared, to the previous years. The program labor cost increase due to the reclassification for all the workers I and workers II. As a result of these set-backs and cost increase, the food service program (Fund 61) deficit is expected to continue. The new supper program is now showing positive signs of growth and is beginning to pay huge dividends for the program.

There have been no other major changes to other funds.

Local Control Accountability Plan (LCAP) Budget

The Local Control Accountability Plan (LCAP) budget provides supplemental services to the District's English Language Learners, economically disadvantaged, and Migrant Education students throughout the District. 2017-18 the LCFF (supplemental) revenue of \$19.4 million is budgeted under current law must continue to support and provide supplemental services to students throughout the District. The total supplemental expenditure budget totals to \$19.6 million as follow:

Components	Supp-E	Supplemental	Total (Supplemental)
Revenues	\$2,831,032	\$16,609,479	\$19,440,511
Expenses	\$2,953,341	\$16,695,411	\$19,648,751
Net Increase (Decrease)	(\$122,309)	(\$85,932)	(\$208,240)
Beginning Balance	\$162,087	\$1,660,065	\$1,822,162
Ending Balance (est.)	\$39,778	\$1,574,133	\$1,613,912

Multi-Year Financial Projection

The 2017-18 Multi-Year Financial Projection (MYFP) at budget adoption reflects that the District will be able to maintain its' statutory reserve throughout the forecast period after planned reductions are made in 2018-19 and 2019-20. The district's multi-year budget for 2019-20 had projected a \$27 million deficit with an estimated reserve of -6.15%. In order to address the budget shortfall and to provide a positive budget forecast, the Board approved a resolution to reduce expenditures in 2018-19 and 2019-20 by \$11.4 and \$15.6 million, respectively. The planned reductions have already been adjusted in the district's budget forecast and would encompass a reduction in force (RIF) totaling 106.65 FTEs in 2018-19 and an additional 34.10 FTEs in 2019-20.

Once the Governor has adopted the State budget, the District will revise the adopted budget within 45 days if the changes are substantive. The multi-year projections are based on assumptions listed in this binder and include estimates for COLA, current bargained agreements, health and benefit increases, salary step and column adjustments, CalSTRS and PERS contributions, enrollment fluctuations, and other variables as well as any other increased expenditures, would have an impact on the ending fund balance. The multi-year financial projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place.

Multi-Year Financial Projection Summary for the General Fund:

Total General Fund (Combined)	2017-18	2018-19	2019-20
Revenues	262,971,451	268,451,797	265,125,732
Expenses	277,764,716	275,299,959	277,850,874
Net Increase (Decrease)	(14,793,265)	(6,848,162)	(12,725,142)
Other Sources/Uses	1,019,626	1,290,000	1,150,000
Beginning Balance	38,725,221	22,912,330	14,774,168
Ending Balance before Reserve	22,912,330	14,774,168	899,026
Revolving Cash & Stores	202,480	202,480	202,480
General Fund Reserves F/17	8,424,042	8,748,282	8,835,765
Est. Ending Fund Balance	31,538,852	23,724,931	10,037,272
Est. Reserve %	10.21%	7.75%	3.20%

Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the budget adoption. This certification reflects that the District will end this year and the next 2 years with a positive ending fund balance based on the Board approved resolution which provides for planned reductions. At the time of this writing, the Governor's has yet to sign the budget compromise that was agreed to by the Governor and the legislature. It is expected that the final budget will closely mirror the Governor's budget and may include some additional enhancements for one-time discretionary funds.

Although increased funding has allowed the district to make great strides in restoring programs and services, the district's fiscal realities are now real and obvious. The district's reserves have been instrumental in carrying the district through very tough economic times; however, the

reserves are now projected to be depleted by 2019-20. The district's declining enrollment has been a major factor in the district's loss revenues and deteriorating reserves. The district is projecting the loss of an additional 600+ students by 2018-19. In addition to declining enrollment, the district's finances are also pressured by increasing costs for special education services, health benefits and higher pension costs.

As a result of an impending negative fund balance, the district's Board has taken immediate steps to pass a resolution which will provide for substantial reductions beginning in 2018-19 and continue into 2019-20. The Board's action is designed to provide the district and its bargaining units with an opportunity to negotiate for strategic reductions which may avert any planned reductions in force. The Board did not authorize any immediate reductions in 2017-18 because they felt that the draconian cuts which are needed to meet the minimum 3% reserve would have been done haphazardly. The Board has opted instead to provide the unions and the district with more time to collaborate and develop a more detailed and thoughtful plan for reductions to address the (\$27) million deficit.

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that the schools, teachers, staff, and students have the resources they need to maintain the excellent educational program and the community has come to enjoy and respect. The District will continue to explore new cost savings strategies and revenue enhancement efforts to provide relief to the District's budget. We believe the Governor's budget does reflect his continued confidence in the economy; however, the Governor does warn of an imminent slowdown. The District is once again enjoying a year of welcomed collaboration with parents, staff, and the East Side community as we work together to strengthen the District.

Thanks to the Board, staff, parents, and stakeholders for their continued support!

SECTION 1

2017 – 2018 Budget Development Assumptions

2017-18 Budget Development Assumptions

Revenue and Expenditure Assumptions

There are many unpredictable factors that affect revenues and expenditures. Because of that, the District bases its 2017-18 budget on assumptions. This is the best information available at the time the budget is developed. The budget report, therefore, should be considered a “financial snapshot” on the date it is approved.

As variables change, formal adjustments approved by the Governing Board are made throughout the course of the year. The District utilizes the School Service of California, Inc. (SSC) dashboard which provides officially recognized financial information for budgetary reporting. The district’s budgetary methodology encompasses the following assumptions for developing the 2017-18 budget:

- The district uses the FCMAT calculator for the LCFF revenue projection
- The district takes a modified zero-based budget approach whereby all budget allocations are reviewed line-by-line to determine whether the expense continues to be warranted
- The district questions and/or validates all new requests for expenditure increases
- The district holds the line on expenses and budgetary increases to the best extent possible and all budgetary increases are reviewed on a case-by-case basis – most increases are made as a result of normal operations for employee salaries and benefit costs, for inflationary adjustments for utilities and other services, for increasing costs of debt service and for new maintenance and service agreements
- The budget includes a proportional allocation to provide supplemental services to ELL, foster youth, and low income students through the Local Control Accountability Plan
- The district provides a full engagement process on the budget and solicits input from all stakeholders including school sites, district departments., cabinet, and the community-at-large

The financial assumptions upon which the 2017-18 budget report is based are as follows:

REVENUE HIGHLIGHTS

- Overall, total revenues (i.e. restricted and unrestricted) are expected to decrease by \$4.1 million over FY 2016 -17
- Local Control Funding Formula (LCFF) expected to have an increase of \$153 per Average Daily Attendance (ADA) due to 1.56% COLA increase

- LCFF is calculated based on 22,300.41 ADA, 52.75% Unduplicated Count and 43.97% funding gap which is based on the Governor's May Revision information. The District will receive \$4.48 million more than 2016-17 in LCFF
- Lottery income is based upon a projection of \$144 for unrestricted and \$45 for restricted, Prop 20 per ADA
- The One-time Discretionary Block Grant funding is not budgeted until more information from the State
- College Readiness Grant has been exhausted and no new grant has been funded currently
- The Federal Title I and Title II have been budgeted down by \$1.15 million and \$142 thousand respectively

EXPENDITURES

- Overall, total expenses (i.e. restricted and unrestricted) are expected to increase by \$6.8 million over FY 2016-17
- District is adding a total of 10.0 FTEs certificated staff – 6.0 psychologists, 2.0 behavior specialists, 1.0 speech therapist and 1.0 post senior teacher for Special Ed Department
- District is reducing 3.60 teacher FTEs due to projection enrollment decrease by 106
- District is starting a new SERP for certificated employees and recognize a savings of \$947 thousand
- Eliminate 1.0 FTE open garbage truck driver and reduce garbage landfill expense. District will contract out the garbage and re-cycle services which will fulfill the compliance regulations
- Step and Column movement on salary schedules and longevity costs are included in salary expenses for all employees
- The district has to increase about \$3.0 million for the STRS and PERS rates increase
- Health and Welfare benefits are budgeted at 3.50% rate increase for FY 2017-18, but will transfer \$5.1 million of the medical benefit to the Self-Insurance Fund, F68
- Continue the 10% discretionary budget across the board reduction
- \$1.5 million has been added for the Math text book adoption
- \$510 thousand has been added for the renewal of the Student Transportation contract
- Utilities expenses are projected to increase by 10%
- \$1.85 million increase in the Special Ed tuition due to increase in County Program costs and the decrease of SELPA revenues

EAST SIDE UNION HIGH SCHOOL DISTRICT
2017 / 18 Proposed - Budget Assumption

	Statewide	2016 / 17	2017 / 18
Description	Assumptions	Estimated Actual	Proposed Budget
Based on SSC Dartboard			
Statutory COLA		0.00%	1.56%
LCFF Target Base		8,578	8,712
LCFF CTE		223	227
LCFF Unduplicated Count Percentage		52.74%	52.75%
LCFF Approved Funding Rate (GAP)		55.03%	43.97%
LCFF Entitlement (with prior year adjustment)		219,360,946	223,839,158
California CPI		2.50%	3.11%
Lottery Per ADA - Unrestricted	Unrestricted	144	144
- Restricted	Restricted	45	45
Mandate Cost Block Grant per ADA		56	56
Title I		4,419,836	3,271,388
Title II		795,574	653,493
Career Technical Incentive		1,251,602	1,418,365
College Readiness		1,834,243	0
California Career Pathway		1,651,895	2,553,099
Prop 39 Clean Energy Jobs Act		1,933,243	852,121
One Time Discretionary Revenue		4,730,579	0
Use of Facilities Rental		1,111,745	1,311,745
Enrollment (CBEDS) Projected with NPS and Post Seniors		23,559	23,453
Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program		22,316 265	22,300 264
Salary Step and Column % Increases:			
Certificated			1.50%
Classified			2.00%
Management			1.50%
Decrease Teacher FTEs due to Enrollment Changes			(3.60 FTEs)
Increase Sp Ed Certificated Staff 10.0 FTEs (which 4.0 FTEs are paid by Mental Health Funding)			6.00 4.00
Project Savings from SERP			(947,200)
Eliminate Garbage Truck Driver			(1.00 FTE)
Benefits:			
STRS		12.58%	14.43%
PERS		13.888%	15.531%
Medicare		1.45%	1.45%
OASDI		6.20%	6.20%
Workers' Comp		1.8966%	1.7860%
Unemployment Insurance		0.05%	0.05%
Health & Welfare Increase		0.00%	3.50%
SERP Annuity Paid by Fund 71		1,076,485	677,300
OPEB Paid by Fund 71		2,656,446	2,919,364
Med Ben Exp to Self Insurance Fund, F68 (one time)			(5,100,000)
Re-budget Med Ben Expense in Gen Fund			
Operations:			
Augment Math Text Book Adoption			1,500,000
Utilities / Communication rates increase			10%
Eliminate Garbage Landfilled Service Cost			(184,000)
Add Garbage & Recycle Contract Services			418,000
Properties/Liabilities Insurance rate increase			1%
Increase Bus Contract for Transportation			511,000
Board Election Cost		319,894	(319,894)
OPEB Debt Payment		2,103,993	2,142,316
Direct Cost Transfer for Ad Ed Concurrently Enroll		40,000	40,000
Energy Efficiency Projects w Clean Energy Grant		1,933,243	852,121
Fund Transfer in/(out) & Contribution:			
Contribution to Special Ed		(36,136,112)	(39,621,758)
Contribution to Restr. Routine Maint.		(7,271,500)	(7,300,000)
Transfer from (to) General Reserve (F17)		(500,000)	0
Transfer to Child Development Fd (F12)		(191,992)	(374,564)
Transfer to Child Nutrition Svc. (F61)		(551,085)	(545,062)
Transfer to Property & Liabilities Fd (F67)		(100,000)	(100,000)

SECTION 2

2016 – 2017 Estimated Actual
vs.
2017 – 2018 Adopted Budget as
Recommended Comparative
Analysis

**East Side Union High School District
General Fund 2017 - 18 Proposed Budget**

Categories	2016/17 Second Interim			2016/17 Estimated Actual			2017/18 Proposed Budget			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues										
LCFF	219,707,426	-	219,707,426	219,360,946	-	219,360,946	223,839,158	-	223,839,158	4,478,212
Federal	172,810	12,220,438	12,393,248	172,516	11,912,613	12,085,129	172,516	10,267,630	10,440,146	(1,644,983)
Other State	9,475,729	20,562,777	30,038,506	9,473,946	16,598,213	26,072,159	4,613,286	14,709,070	19,322,356	(6,749,803)
Local	5,469,676	3,548,868	9,018,544	5,206,317	4,355,785	9,562,102	5,417,461	3,952,330	9,369,791	(192,311)
Total Revenues	234,825,641	36,332,083	271,157,724	234,213,725	32,866,611	267,080,336	234,042,421	28,929,030	262,971,451	(4,108,885)
Expenditures										
Certificated Salaries	104,243,047	19,536,749	123,779,796	103,581,091	18,810,330	122,391,421	104,491,662	20,013,288	124,504,950	2,113,529
Classified Salaries	21,938,424	10,050,468	31,988,892	21,826,043	9,698,999	31,525,042	22,495,887	10,067,757	32,563,644	1,038,602
Employee Benefits	50,351,904	23,061,253	73,413,157	50,100,094	20,342,907	70,443,001	53,779,584	21,319,785	75,099,368	4,656,367
Transfer to F67 One Time							(5,100,000)		(5,100,000)	(5,100,000)
Books & Supplies	3,327,072	4,644,559	7,971,631	3,016,407	4,442,574	7,458,981	4,439,604	4,398,041	8,837,645	1,378,664
Operation & Contracted Services	16,113,459	12,286,959	28,400,418	15,717,671	12,847,895	28,565,566	16,905,604	13,552,422	30,458,026	1,892,460
Capital Outlay	10,000	1,857,381	1,867,381	10,000	2,052,869	2,062,869	10,800	972,797	983,597	(1,079,272)
Other Outgo & ROC/P Transfer	3,333,540	3,887,199	7,220,739	3,333,540	3,684,710	7,018,250	3,382,808	5,465,500	8,848,308	1,830,058
Direct Support/Indirect Costs	(3,565,107)	2,869,370	(695,737)	(3,470,214)	2,817,977	(652,237)	(2,773,861)	2,200,722	(573,139)	79,098
Debt Services	2,103,993	-	2,103,993	2,103,993	-	2,103,993	2,142,316	-	2,142,316	38,323
Total Expenditures	197,856,332	78,193,938	276,050,270	196,218,625	74,698,261	270,916,886	199,774,404	77,990,312	277,764,716	6,847,830
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	36,969,309	(41,861,855)	(4,892,546)	37,995,100	(41,831,650)	(3,836,550)	34,268,017	(49,061,282)	(14,793,265)	(10,956,715)
Other Sources / Uses										
Subtract:										
Transfer to Child Nutrition Fund 61	400,755	-	400,755	551,085	-	551,085	545,062	-	545,062	(6,023)
Transfer to Child Development-Educare	95,582		95,582	191,992		191,992	374,564		374,564	182,572
Transfer to Gen Reserve Fund	500,000		500,000	500,000		500,000	-		-	(500,000)
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000	-
Add:										
Contribute to Special Ed	(36,308,925)	36,308,925	-	(36,136,112)	36,136,112	-	(39,621,758)	39,621,758	-	-
Contribute to Restr Routine Maintenance	(7,271,500)	7,271,500	-	(7,271,500)	7,271,500	-	(7,300,000)	7,300,000	-	-
Transfer to Other Restricted Program	-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(7,707,453)	1,718,570	(5,988,883)	(6,755,589)	1,575,962	(5,179,627)	(13,673,367)	(2,139,524)	(15,812,891)	(10,633,264)
BEGINNING BALANCE	40,464,186	3,440,662	43,904,848	40,464,186	3,440,662	43,904,848	33,708,597	5,016,624	38,725,221	(5,179,627)
Prior Year Store Adjustment										
ENDING BALANCE BEFORE RESERVE	32,756,733	5,159,232	37,915,965	33,708,597	5,016,624	38,725,221	20,035,230	2,877,100	22,912,330	(15,812,891)
Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500	-
Stores	199,980		199,980	199,980		199,980	199,980		199,980	-
Fund 17, General Reserve	8,340,205		8,340,205	8,339,042		8,339,042	8,424,042		8,424,042	85,000
ENDING FUND BALANCE	41,299,418	5,159,232	46,458,650	42,250,119	5,016,624	47,266,743	28,661,752	2,877,100	31,538,852	(15,727,891)
	14.83%			15.44%			10.21%			

**East Side Union High School District
General Fund 2017 - 18 Proposed Budget**

Ending Fund Balance Projection

Categories	2016/17 Second Interim			2016/17 Estimated Actual			2017/18 Proposed Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500
District Warehouse Store	199,980		199,980	199,980		199,980	199,980		199,980
Site Projected Carryover	500,000		500,000	500,000		500,000	500,000		500,000
Supplemental	1,447,242		1,447,242	1,822,152		1,822,152	1,613,912		1,613,912
For Balancing Multi-Year Projection	30,809,491		30,809,491	31,386,445		31,386,445	17,921,318		17,921,318
Restricted Categorical Programs									
Medi-Cal Billing Option		939,645	939,645		903,607	903,607	\$	903,607	903,607
Prop 39 - Clean Energy			-			-			-
Educator Effectiveness Grant		1,085,228	1,085,228		999,150	999,150			-
Restricted Lottery		131,743	131,743		25,568	25,568			-
College Readiness		1,375,684	1,375,684		1,784,538	1,784,538	\$	819,842	819,842
Restricted Rountine Maintenance		603,867	603,867		402,002	402,002	\$	505,595	505,595
Special Ed Mental Health		1,023,065	1,023,065		901,758	901,758	\$	648,056	648,056
Fund 17, General Reserve	8,340,205		8,340,205	8,339,042		8,339,042	8,424,042		8,424,042
ENDING FUND BALANCE	41,299,418	5,159,232	46,458,650	42,250,119	5,016,623	47,266,742	28,661,752	2,877,100	\$ 31,538,852
	14.83%			15.44%			10.21%		

**East Side Union High School District
Restricted General Fund**

Categories	2016/17 Second Interim			2016/17 Estimated Actual			2017/18 Proposed Budget			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues										
LCFF	0	0	0	0	0	0	0	0	0	0
Federal	8,141,124	4,079,314	12,220,438	7,940,496	3,972,117	11,912,613	6,350,550	3,917,080	10,267,630	(1,644,983)
Other State	19,302,114	1,260,663	20,562,777	15,316,202	1,282,011	16,598,213	13,457,384	1,251,686	14,709,070	(1,889,143)
Local	3,252,618	296,250	3,548,868	3,460,487	895,298	4,355,785	3,347,581	604,749	3,952,330	(403,455)
Total Revenues	30,695,856	5,636,227	36,332,083	26,717,185	6,149,426	32,866,611	23,155,515	5,773,515	28,929,030	(3,937,581)
Expenditures										
Certificated Salaries	5,847,939	13,688,810	19,536,749	5,223,390	13,586,940	18,810,330	5,501,670	14,511,618	20,013,288	1,202,958
Classified Salaries	4,286,331	5,764,137	10,050,468	3,941,585	5,757,414	9,698,999	4,104,705	5,963,052	10,067,757	368,758
Employee Benefits	13,298,858	9,762,395	23,061,253	10,493,212	9,849,695	20,342,907	10,686,597	10,633,188	21,319,785	976,878
Books & Supplies	4,553,482	91,077	4,644,559	4,338,759	103,815	4,442,574	4,282,941	115,100	4,398,041	(44,533)
Operation & Contracted Services	5,236,283	7,050,676	12,286,959	5,290,250	7,557,645	12,847,895	5,679,619	7,872,803	13,552,422	704,527
Capital Outlay	1,857,381	0	1,857,381	2,052,869	0	2,052,869	972,797	0	972,797	(1,080,072)
Other Outgo	514,173	3,373,026	3,887,199	362,434	3,322,276	3,684,710	291,319	5,174,181	5,465,500	1,780,790
Direct Support/Indirect Costs	1,078,178	1,791,192	2,869,370	1,012,756	1,805,221	2,817,977	821,689	1,379,033	2,200,722	(617,255)
Total Expenditures	36,672,625	41,521,313	78,193,938	32,715,255	41,983,006	74,698,261	32,341,337	45,648,975	77,990,312	3,292,051
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(5,976,769)	(35,885,086)	(41,861,855)	(5,998,070)	(35,833,580)	(41,831,650)	(9,185,822)	(39,875,460)	(49,061,282)	(7,229,632)
Other Sources / Uses										
Transfer in / out	7,271,500	36,308,925	43,580,425	7,271,500	36,136,112	43,407,612	7,300,000	39,621,758	46,921,758	3,514,146
Other Transfer in	0	0	0	0	0	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	1,294,731	423,839	1,718,570	1,273,430	302,532	1,575,962	(1,885,822)	(253,702)	(2,139,524)	(3,715,486)
BEGINNING BALANCE	2,841,436	599,226	3,440,662	2,841,436	599,226	3,440,662	4,114,866	901,758	5,016,624	1,575,962
Fund Balance Adjustment to Unrestricted										
ENDING FUND BALANCE	4,136,167	1,023,065	5,159,232	4,114,866	901,758	5,016,624	2,229,044	648,056	2,877,100	(2,139,524)

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund Unrestricted LCAP Supplemental Budget for 2017-18 Proposed Budget

Categories	2016/17 Second Interim			2016/17 Estimated Actual			2017/18 Proposed Budget			Variance
	Supp-E	Supplemental	Combined	Supp-E	Supplemental	Combined	Supp-E	Supplemental	Combined	
Revenues										
LCFF	2,731,032	15,510,489	18,241,521	2,731,032	15,461,545	18,192,577	2,831,032	16,609,479	19,440,511	1,247,934
Federal			-			-			-	
Other State			-			-			-	
Local			-			-			-	
Total Revenues	2,731,032	15,510,489	18,241,521	2,731,032	15,461,545	18,192,577	2,831,032	16,609,479	19,440,511	1,247,934
Expenditures										
Certificated Salaries	1,440,185	9,595,204	11,035,389	1,390,327	9,567,083	10,957,410	1,411,182	10,035,069	11,446,251	488,841
Classified Salaries	231,294	803,314	1,034,608	203,411	803,576	1,006,987	203,788	847,102	1,050,890	43,903
Employee Benefits	526,788	4,185,919	4,712,707	504,772	4,162,454	4,667,226	519,648	4,548,940	5,068,588	401,362
Books & Supplies	218,408	11,464	229,872	199,329	12,608	211,937	204,000	13,500	217,500	5,563
Operation & Contracted Services	633,524	1,202,196	1,835,720	598,757	982,125	1,580,882	614,722	1,250,800	1,865,522	284,640
Capital Outlay	0	0	-	-	-	-	-	-	-	-
Total Expenditures	3,050,199	15,798,097	18,848,296	2,896,596	15,527,846	18,424,442	2,953,341	16,695,411	19,648,751	1,224,309
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(319,167)	(287,608)	(606,775)	(165,564)	(66,301)	(231,865)	(122,309)	(85,932)	(208,240)	23,625
Other Sources / Uses										
Net Increase (Decrease) in Fund Balance	(319,167)	(287,608)	(606,775)	(165,564)	(66,301)	(231,865)	(122,309)	(85,932)	(208,240)	23,625
BEGINNING BALANCE	327,651	1,726,366	2,054,017	327,651	1,726,366	2,054,017	162,087	1,660,065	1,822,152	(231,865)
ENDING FUND BALANCE	8,484	1,438,758	1,447,242	162,087	1,660,065	1,822,152	39,778	1,574,133	1,613,912	(208,240)

SECTION 3

2017 – 2018 through
2019 – 2020 Enrollment
Projections and Average Daily
Attendance

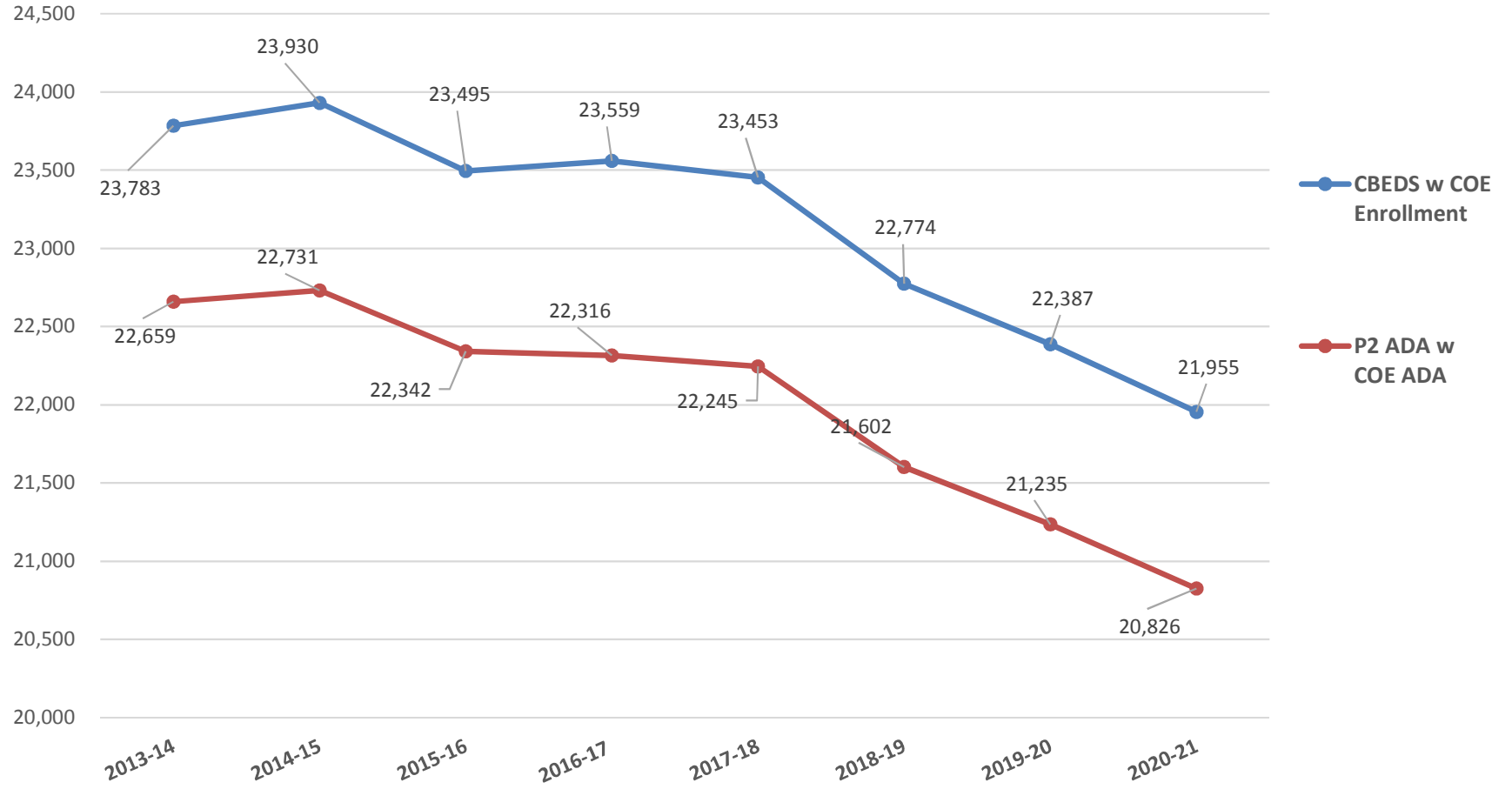
East Side Union High School District
Enrollment/ADA Projections Through 2020/21

Fiscal Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Grade	CBEDS Enrollment							
Level	Actual	Actual	Actual	Actual	Projection	Projected	Projected	Projected
9	5,767	5,988	5,555	5,617	5,653	5,319	5,151	5,159
10	5,683	5,760	5,948	5,626	5,625	5,572	5,409	5,236
11	5,999	5,713	5,694	5,981	5,748	5,682	5,552	5,432
12	5,874	5,993	5,806	5,817	5,911	5,685	5,759	5,612
Post Seniors	156	174	164	172	172	172	172	172
NPS	53	57	70	74	72	72	72	72
Total CBEDS Enrollment	23,532	23,685	23,237	23,287	23,181	22,502	22,115	21,683
COE Sp Ed	251	245	258	272	272	272	272	272
P2 ADA	22,659	22,731	22,342	22,316	22,245	21,602	21,235	20,826
Enrollment to ADA %	95.27%	94.99%	95.09%	94.72%	94.85%	94.85%	94.85%	94.86%

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Since 2013/14 COE Sp Ed ADA has been funded with the District ADA. In East Side Union High School District, the ADA figure is on average **94.94%** of CBEDS enrollment.

East Side Union High School District Enrollment / ADA Projections



SECTION 4

2017 – 2018 through 2018 – 2019 Multi-Year Budget Assumptions and Budget Forecast

EAST SIDE UNION HIGH SCHOOL DISTRICT
2017 / 18 Proposed - Budget Assumption

	Statewide	2017 / 18	2018 / 19	2019 / 20
Description	Assumptions	Proposed Budget	Projection	Projection
Based on SSC Dartboard				
Statutory COLA		1.56%	2.15%	2.35%
LCFF Target Base		8,712	8,899	9,108
LCFF CTE		227	231	237
LCFF Unduplicated Count Percentage		52.75%	52.48%	52.07%
LCFF Approved Funding Rate (GAP)		43.97%	71.53%	73.51%
LCFF Entitlement (with prior year adjustment)		223,839,158	230,768,894	230,341,865
California CPI		3.11%	3.19%	2.86%
Lottery Per ADA - Unrestricted	Unrestricted	144	144	144
- Restricted	Restricted	45	45	45
Mandate Cost Block Grant per ADA		56	56.00	56.00
Title I		3,271,388	3,341,723	3,420,253
Title II		653,493	667,543	672,167
Career Technical Incentive		1,418,365	2,800,000	0
College Readiness		0	0	0
California Career Pathway		2,553,099	0	0
Prop 39 Clean Energy Jobs Act		852,121	0	0
One Time Discretionary Revenue		0	0	0
Use of Facilities Rental		1,311,745	1,311,745	1,311,745
Enrollment (CBEDS) Projected		23,453	22,774	22,387
with NPS and Post Seniors				
Proj Funded Average Daily Attendance (ADA)		22,300	22,230	21,587
with East Side Special Ed ADA in County Program		264	264	264
Salary Step and Column % Increases:				
Certificated		1.50%	1.50%	1.50%
Classified		2.00%	2.00%	2.00%
Management		1.50%	1.50%	1.50%
Decrease Teacher FTEs due to Enrollment Changes		(3.60 FTEs)	(22.60 FTEs)	(12.80 FTEs)
Increase Sp Ed Certificated Staff 10.0 FTEs		6.00		
(which 4.0 FTEs are paid by Mental Health Funding)		4.00		
Eliminate Teachers on Special Assignment due to lack of funding from Restricted Categorical Programs			(3.0 FTEs)	(4.0 FTEs)
Project Savings from SERP		(947,200)		
Eliminate Garbage Truck Driver		(1.00 FTE)		
Reduction In Force Strategy				
Certificated Staff			(69.65 FTEs)	(30.60 FTEs)
Classified Staff			(31.00 FTEs)	(2.20 FTEs)
Administrators/Managers/Confidentials			(6.00 FTEs)	(1.30 FTEs)
Benefits:				
STRS		14.43%	16.28%	18.13%
PERS		15.531%	18.10%	20.80%
Medicare		1.45%	1.45%	1.45%
OASDI		6.20%	6.20%	6.20%
Workers' Comp		1.7860%	1.7860%	1.7860%
Unemployment Insurance		0.05%	0.05%	0.05%
Health & Welfare Increase		3.50%	6.00%	6.00%
SERP Annuity Paid by Fund 71		677,300	677,300	677,300
OPEB Paid by Fund 71		2,919,364	2,919,364	2,919,364
Med Ben Exp to Self Insurance Fund, F68 (one time)		(5,100,000)		
Re-budget Med Ben Expense in Gen Fund			5,100,000	
Operations:				
Augment Math Text Book Adoption		1,500,000	(1,500,000)	
Utilities / Communication rates increase		10%	10%	10%
Eliminate Garbage Landfilled Service Cost		(184,000)		
Add Garbage & Recycle Contract Services		418,000		
Properties/Liabilities Insurance rate increase		1%	10%	10%
Increase Bus Contract for Transportation		511,000		
Board Election Cost		(319,894)	320,000	(320,000)
OPEB Debt Payment		2,142,316	2,187,272	2,228,343
Direct Cost Transfer for Ad Ed Concurrently Enroll		40,000	40,000	40,000
Energy Efficiency Projects w Clean Energy Grant		852,121		
Fund Transfer in/(out) & Contribution:				
Contribution to Special Ed		(39,621,758)	(41,755,030)	(44,718,399)
Contribution to Restr. Routine Maint.		(7,300,000)	(7,300,000)	(7,300,000)
Transfer from (to) General Reserve (F17)		0	(240,000)	(100,000)
Transfer to Child Development Fd (F12)		(374,564)	(400,000)	(400,000)
Transfer to Child Nutrition Svc. (F61)		(545,062)	(550,000)	(550,000)
Transfer to Property & Liabilities Fd (F67)		(100,000)	(100,000)	(100,000)

**East Side Union High School District
General Fund 2017 - 18 Proposed Budget**

Categories	2017/18 Proposed Budget			2018/19 Projection			2019/20 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF	223,839,158	-	223,839,158	230,768,894	-	230,768,894	230,341,865	-	230,341,865
Federal	172,516	10,267,630	10,440,146	172,516	10,762,747	10,935,263	172,516	10,650,573	10,823,089
Other State	4,613,286	14,709,070	19,322,356	4,511,020	12,843,828	17,354,849	4,420,401	10,138,379	14,558,780
Local	5,417,461	3,952,330	9,369,791	5,440,461	3,952,330	9,392,791	5,449,668	3,952,330	9,401,998
Total Revenues	234,042,421	28,929,030	262,971,451	240,892,891	27,558,905	268,451,797	240,384,450	24,741,282	265,125,732
Expenditures									
Certificated Salaries	104,491,662	20,013,288	124,504,950	104,573,037	19,796,487	124,369,525	105,181,633	19,286,435	124,468,068
Classified Salaries	22,495,887	10,067,757	32,563,644	22,945,805	10,208,092	33,153,897	23,404,721	10,388,234	33,792,955
RIF Budget Reduction				(11,414,052)		(11,414,052)	(15,628,944)		(15,628,944)
Employee Benefits	53,779,584	21,319,785	75,099,368	57,836,047	22,717,846	80,553,894	62,277,587	23,790,268	86,067,855
Transfer to F67 One Time	(5,100,000)		(5,100,000)						
Books & Supplies	4,439,604	4,398,041	8,837,645	2,939,604	4,252,926	7,192,530	2,939,604	3,346,026	6,285,630
Operation & Contracted Services	16,905,604	13,552,422	30,458,026	18,113,009	11,725,520	29,838,529	18,705,431	11,345,610	30,051,041
Capital Outlay	10,800	972,797	983,597	10,800	56,676	67,476	10,800	56,676	67,476
Other Outgo & ROC/P Transfer	3,382,808	5,465,500	8,848,308	3,451,768	6,472,259	9,924,027	3,528,764	7,562,825	11,091,589
Direct Support/Indirect Costs	(2,773,861)	2,200,722	(573,139)	(2,745,500)	2,172,361	(573,139)	(2,746,586)	2,173,447	(573,139)
Debt Services	2,142,316	-	2,142,316	2,187,272	-	2,187,272	2,228,343	-	2,228,343
Total Expenditures	199,774,404	77,990,312	277,764,716	197,897,790	77,402,168	275,299,959	199,901,352	77,949,522	277,850,874
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	34,268,017	(49,061,282)	(14,793,265)	42,995,101	(49,843,263)	(6,848,162)	40,483,098	(53,208,240)	(12,725,142)
Other Sources / Uses									
Subtract:									
Transfer to Child Nutrition Fund 61	545,062	\$ -	\$ 545,062	550,000	\$ -	\$ 550,000	550,000	\$ -	\$ 550,000
Transfer to Child Development-Educare	374,564		\$ 374,564	400,000		\$ 400,000	400,000		\$ 400,000
Transfer to Gen Reserve Fund	0		\$ -	240,000		\$ 240,000	100,000		\$ 100,000
Transfer to Properties/Liab Fund F67	100,000	\$ -	\$ 100,000	100,000	\$ -	\$ 100,000	100,000	\$ -	\$ 100,000
Add:									
Contribute to Special Ed	(39,621,758)	39,621,758	\$ -	(41,755,030)	41,755,030	\$ -	(44,718,399)	44,718,399	\$ -
Contribute to Restr Routine Maintenance	(7,300,000)	7,300,000	\$ -	(7,300,000)	7,300,000	\$ -	(7,300,000)	7,300,000	\$ -
Transfer to Other Restricted Program	0	0	\$ -	0	0	\$ -	0	0	\$ -
Net Increase (Decrease) in Fund Balance	(13,673,367)	(2,139,524)	(15,812,891)	(7,349,929)	(788,233)	(8,138,162)	(12,685,301)	(1,189,841)	(13,875,142)
BEGINNING BALANCE	\$ 33,708,597	\$ 5,016,624	\$ 38,725,221	\$ 20,035,230	\$ 2,877,100	\$ 22,912,330	\$ 12,685,301	\$ 2,088,867	\$ 14,774,168
Prior Year Store Adjustment									
ENDING BALANCE BEFORE RESERVE	20,035,230	2,877,100	22,912,330	12,685,301	2,088,867	14,774,168	0	899,026	899,026
Revolving Cash	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500
Stores	199,980		\$ 199,980	\$ 199,980		\$ 199,980	\$ 199,980		\$ 199,980
Fund 17, General Reserve	\$ 8,424,042		\$ 8,424,042	\$ 8,748,282		\$ 8,748,282	\$ 8,935,765		\$ 8,935,765
ENDING FUND BALANCE	\$ 28,661,752	\$ 2,877,100	\$ 31,538,852	\$ 21,636,064	\$ 2,088,867	\$ 23,724,930	\$ 9,138,245	\$ 899,026	\$ 10,037,271
	10.21%			22	7.75%			3.20%	

**East Side Union High School District
General Fund 2017 - 18 Proposed Budget**

Ending Fund Balance Projection

Categories	2017/18 Proposed Budget			2018/19 Projection			2019/20 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500
District Warehouse Store	199,980		199,980	199,980		199,980	199,980		199,980
Site Projected Carryover	500,000		500,000	500,000		500,000	0		-
Supplemental	1,613,912		1,613,912	2,028,600		2,028,600	0		0
For Balancing Multi-Year Projection	17,921,318		17,921,318	10,156,702		10,156,702	(0)		(0)
Restricted Categorical Programs									
Medi-Cal Billing Option		\$ 903,607	903,607		\$ 903,607	903,607		\$ 400,000	400,000
Prop 39 - Clean Energy			-			-			-
Educator Effectiveness Grant			-			-			-
Restricted Lottery			-			-			-
College Readiness		\$ 819,842	819,842			-			-
Restricted Routine Maintenance		\$ 505,595	505,595		\$ 887,206	887,206		\$ 499,026	499,026
Special Ed Mental Health		\$ 648,056	648,056		\$ 298,054	298,054			-
Fund 17, General Reserve	8,424,042		8,424,042	8,748,282		8,748,282	0		0
ENDING FUND BALANCE	28,661,752	2,877,100	\$ 31,538,852	21,636,064	2,088,867	\$ 23,724,931	202,480	899,026	\$ 1,101,506
	10.21%			7.75%			3.20%		

**East Side Union High School District
Restricted General Fund**

Categories	2017/18 Proposed Budget			2018/19 Projection			2019/20 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
LCFF	0	0	0	0	0	0	0	0	0
Federal	6,350,550	3,917,080	10,267,630	6,468,479	4,294,268	10,762,747	6,589,086	4,061,487	10,650,573
Other State	13,457,384	1,251,686	14,709,070	11,592,142	1,251,686	12,843,828	8,886,693	1,251,686	10,138,379
Local	3,347,581	604,749	3,952,330	3,347,581	604,749	3,952,330	3,347,581	604,749	3,952,330
Total Revenues	23,155,515	5,773,515	28,929,030	21,408,202	6,150,703	27,558,905	18,823,360	5,917,922	24,741,282
Expenditures									
Certificated Salaries	5,501,670	14,511,618	20,013,288	5,067,195	14,729,292	19,796,487	4,336,203	14,950,232	19,286,435
Classified Salaries	4,104,705	5,963,052	10,067,757	4,125,799	6,082,293	10,208,092	4,184,315	6,203,919	10,388,234
Employee Benefits	10,686,597	10,633,188	21,319,785	11,183,526	11,534,321	22,717,846	11,306,802	12,483,466	23,790,268
Books & Supplies	4,282,941	115,100	4,398,041	4,137,926	115,000	4,252,926	3,231,026	115,000	3,346,026
Operation & Contracted Services	5,679,619	7,872,803	13,552,422	3,619,619	8,105,901	11,725,520	2,999,619	8,345,991	11,345,610
Capital Outlay	972,797	0	972,797	56,676	0	56,676	56,676	0	56,676
Other Outgo	291,319	5,174,181	5,465,500	216,319	6,255,940	6,472,259	216,319	7,346,506	7,562,825
Direct Support/Indirect Costs	821,689	1,379,033	2,200,722	739,374	1,432,987	2,172,361	684,186	1,489,261	2,173,447
Total Expenditures	32,341,337	45,648,975	77,990,312	29,146,434	48,255,734	77,402,168	27,015,146	50,934,375	77,949,522
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(9,185,822)	(39,875,460)	(49,061,282)	(7,738,232)	(42,105,031)	(49,843,263)	(8,191,787)	(45,016,453)	(53,208,240)
Other Sources / Uses									
Transfer in / out	7,300,000	39,621,758	46,921,758	7,300,000	41,755,030	49,055,030	7,300,000	44,718,399	52,018,399
Other Transfer in	0		0	0		0	0		0
Net Increase (Decrease) in Fund Balance	(1,885,822)	(253,702)	(2,139,524)	(438,232)	(350,001)	(788,233)	(891,787)	(298,054)	(1,189,841)
BEGINNING BALANCE	4,114,866	901,758	5,016,624	2,229,044	648,056	2,877,100	1,790,812	298,054	2,088,867
Fund Balance Adjustment to Unrestricted									
ENDING FUND BALANCE	2,229,044	648,056	2,877,100	1,790,812	298,054	2,088,867	899,025	0	899,026

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund Unrestricted LCAP Supplemental Budget for 2017-18 Proposed and Multi-Year Budget

Categories	2017/18 Proposed Budget			2018/19 Projection			2019/20 Projection		
	Supp-E	Supplemental	Combined	Supp-E	Supplemental	Combined	Supp-E	Supplemental	Combined
Revenues									
LCFF	2,831,032	16,609,479	19,440,511	3,041,032	17,731,564	20,772,596	3,111,032	17,834,747	20,945,779
Federal			-			-			-
Other State			-			-			-
Local			-			-			-
Total Revenues	2,831,032	16,609,479	19,440,511	3,041,032	17,731,564	20,772,596	3,111,032	17,834,747	20,945,779
Expenditures									
Certificated Salaries	1,411,182	10,035,069	11,446,251	1,432,350	10,185,595	11,617,945	1,453,835	10,338,379	11,792,214
Classified Salaries	203,788	847,102	1,050,890	207,864	864,044	1,071,908	212,021	881,324	1,093,346
Employee Benefits	519,648	4,548,940	5,068,588	594,937	4,940,097	5,535,034	648,525	5,352,515	6,001,040
Books & Supplies	204,000	13,500	217,500	204,000	13,500	217,500	204,000	13,500	217,500
Operation & Contracted Services	614,722	1,250,800	1,865,522	614,722	1,300,800	1,915,522	614,722	1,300,800	1,915,522
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	2,953,341	16,695,411	19,648,751	3,053,873	17,304,035	20,357,908	3,133,103	17,886,519	21,019,621
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(122,309)	(85,932)	(208,240)	(12,841)	427,529	414,688	(22,071)	(51,772)	(73,842)
Other Sources / Uses									
Net Increase (Decrease) in Fund Balance	(122,309)	(85,932)	(208,240)	(12,841)	427,529	414,688	(22,071)	(51,772)	(73,842)
BEGINNING BALANCE	162,087	1,660,065	1,822,152	39,778	1,574,133	1,613,912	26,938	2,001,662	2,028,600
ENDING FUND BALANCE	39,778	1,574,133	1,613,912	26,938	2,001,662	2,028,600	4,867	1,949,890	1,954,757

SECTION 5

Other Funds

East Side Union High School District

2017 - 18 Proposed Budget – Other Funds

Adult Ed Fund – 11

This fund is primarily used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs.

Since 2015/16 the Governor has provided and dedicated funding to Adult Education as part of a Block Grant, the program also receives some Federal grants. The program is projected to have a balance of \$618 thousand for the fiscal year ending June 30, 2018.

Child Development Fund – 12

The Child Development Fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants and local parent fees. The District partners with Educare California at Silicon Valley (ECSV) for the Educare California Program. The Program was under enrolled in the last couple of years. The District projects to contribute \$375 thousand from General Fund to the Program.

Deferred Maintenance Fund – 14

F14 will have small amount left after fiscal year 2017-18. The District will set aside some of the Restricted Routine Maintenance Fund to upkeep the deferred maintenance projects. In addition, the District has \$5.4 million in Fund 35 balance which could also be used to support deferred maintenance requirements and emergency capital improvements.

General Reserve Fund for Other than Capital Outlay Projects – 17

This fund is used primarily to set aside the State required amount for general operating reserve purposes or for economic uncertainties. Amounts from this fund must first be transferred into the General Fund before expenditures may be made. The fund is projected to have a balance of \$8.4 million for the fiscal year ending June 30, 2018.

Building Fund – 21

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure G. The fund is projected to have a balance of \$2.7 million for the fiscal year ending June 30, 2018.

Building Fund – 22

The purpose of this fund is for educational technology support, equipment, infrastructure and other technical system cost in accordance to the language of the voter approved the General Obligation Bond – Measure I (Ed Tech) in November 2014. The District plans to sell \$17.6 million for the second series of the bond by the end of the fiscal year. With the new issuance, the fund is projected to have a fund balance of \$17.7 million for the fiscal year ending June 30, 2018.

Building Fund – 23

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure E. The District sold \$79 million of bond to fund the uncompleted projects in March of 2017. The fund is projected to have a balance of \$50 million for the fiscal year ending June 30, 2018.

Building Fund – 24

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure I in November 2012. The fund is projected to have a balance of \$35 million for the fiscal year ending June 30, 2018.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$7.5 million for the fiscal year ending June 30, 2018.

Building Fund – 26

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure Z in November 2016. The District sold \$72 million of bond to fund the projects in June of 2017. The fund is projected to have a balance of \$66 million for the fiscal year ending June 30, 2018.

County School Facilities Fund – 35

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State allocation Board for new school facility construction, modernization projects and facility hardship grants. For the fiscal year ending June 30, 2018, the fund is projected to have a fund balance of \$5.4 million which has been set-aside to support deferred maintenance projects and emergency capital improvements.

Special Reserve – Capital Project Fund – 40

This fund was established primarily to provide for the accumulation of General Fund moneys for Capital Outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other facilities funds. Authorized resources are proceeds from the sale or lease with option to purchase, rentals and lease of real property specifically authorized for deposit to the fund by the Governing Board. The District received a total of \$11 million for the Emergency Repairs apportionment from the State in 2016/17. The District requires to use up the apportionment for the projects by April 2018. The fund is projected to have a balance of \$156 thousand for the fiscal year ending June 30, 2018.

Cafeteria Special Revenue Fund – 61

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales. Since 2014/15 Child Nutrition Service Program not only offers free meals to all eligible free students but also provides eligible reduced students-meals at no charge. Also beginning in 2014/15 the program will provide supper for most of the after school programs in the District. The District has 47.95% or 11,166 Free and Reduce students eligible as of 1/26/2017. The fund is projected to need a contribution of \$545k from General Fund for the fiscal year 2017/18.

Self-Insurance Fund for Property & Liability – 67

The fund is used to separate moneys for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$211 thousand for the fiscal year ending June 30, 2018.

Self-Insurance Fund for Dental and PPO Medical – 68

The fund is used to separate moneys for self-insurance activities related to dental and PPO medical (POMCO) insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The District has planned to use \$5.1 million to pay for the medical benefits in fiscal year 2017/18 to reduce the General Fund cost for one year.

The fund is projected to have a balance of \$7.5 million which the District needs to set aside to pay claims.

OPEB with Irrevocable Trust Fund – 71

This fund is earmarked for the future cost of post-employment benefits and has contributed irrevocably to a separate trust which is managed by an outside fiscal agent. The Other Post-Employment Benefits, OPEB and SERP are paid from this fund. The fund is invested in the stock market and investment income can be vulnerable. The fund is projected to have a balance of \$20.5 million for the fiscal year ending June 30, 2018.

Scholarship Fund – 73

This fund has two separate parts of moneys. One part is deposited in the County Treasury from various sources of donations which are earmarked for student scholarship which has exhausted. The second part of the moneys is invested in the fiscal agent to generate proceeds to fund the student scholarship which is called "Go for It" Scholarship. The fund is projected to have a balance of \$689 thousand for the fiscal year ending June 30, 2018.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Federal	918,465	764,970	(153,495)
Other State	6,760,448	6,729,708	(30,740)
Local	104,326	110,000	5,674
Total Revenues	7,783,239	7,604,678	(178,561)
Expenditures			
Certificated Salaries	3,124,463	3,190,909	66,446
Classified Salaries	1,071,044	1,151,343	80,299
Employee Benefits	1,674,898	1,674,040	(858)
Books & Supplies	740,294	843,794	103,500
Operation & Contracted Services	323,413	380,533	57,120
Capital Outlay	413,923	536,077	122,154
Direct Support/Indirect Costs	322,746	271,745	(51,001)
Total Expenditures	7,670,781	8,048,441	377,660
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	112,458	(443,763)	(556,221)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	949,089	1,061,547	112,458
Net Increase (Decrease) in Fund Balance	112,458	(443,763)	(556,221)
ENDING BALANCE	1,061,547	617,784	(443,763)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund - 12

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Federal	531,879	691,090	159,211
Other State	1,179,971	1,222,905	42,934
Local	473,031	179,694	(293,337)
Total Revenues	2,184,881	2,093,689	(91,192)
Expenditures			
Certificated Salaries	617,554	624,654	7,100
Classified Salaries	736,954	802,718	65,764
Employee Benefits	773,741	852,564	78,823
Books & Supplies	33,313	34,270	957
Contracted Services	215,311	154,047	(61,264)
Total Expenditures	2,376,873	2,468,253	91,380
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(191,992)	(374,564)	(182,572)
Other Financing Sources/Uses			
Contribution from General Fund	191,992	374,564	182,572
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	0	0	0
ENDING BALANCE	0	0	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance
Fund - 14

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Transfer from General Fund LCFF	0	0	0
Local	381	275	(106)
Total Revenues	381	275	(106)
Expenditures			
Books & Supplies	0	5,000	5,000
Contracted Services	3,500	16,000	12,500
Capital Outlay	0	0	0
Total Expenditures	3,500	21,000	17,500
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(3,119)	(20,725)	(17,606)
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	0	0	0
BEGINNING BALANCE	41,774	38,655	(3,119)
Net Increase (Decrease) in Fund Balance	(3,119)	(20,725)	(17,606)
ENDING BALANCE	38,655	17,930	(20,725)

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve
Fund - 17

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Local	71,897	85,000	13,103
Total Revenues	71,897	85,000	13,103
Expenditures			
Other Outgo	0	0	0
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	71,897	85,000	13,103
Other Financing Sources/Uses			
Transfer In	500,000	0	(500,000)
BEGINNING BALANCE	7,767,145	8,339,042	571,897
Net Increase (Decrease) in Fund Balance	571,897	85,000	(486,897)
ENDING BALANCE	8,339,042	8,424,042	85,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure G)

Fund - 21

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Local	134,179	92,000	(42,179)
Total Revenues	134,179	92,000	(42,179)
Expenditures			
Classified Salaries	172,421	160,376	(12,045)
Employee Benefits	83,778	80,228	(3,550)
Books & Supplies	200,000	210,000	10,000
Contracted Services	262,580	310,095	47,515
Capital Outlay	5,578,009	6,750,000	1,171,991
Total Expenditures	6,296,788	7,510,699	1,213,911
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(6,162,609)	(7,418,699)	(1,256,090)
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	16,058,640	10,148,274	(5,910,366)
Audit Adjustment for 2013/14	252,243		(252,243)
Net Increase (Decrease) in Fund Balance	(6,162,609)	(7,418,699)	(1,256,090)
ENDING BALANCE	10,148,274	2,729,575	(7,418,699)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I-2014)

Fund - 22

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Local	40,000	43,888	3,888
Total Revenues	40,000	43,888	3,888
Expenditures			
Classified Salaries	21,822	22,160	338
Employee Benefits	10,712	11,442	730
Books & Supplies	420,000	540,000	120,000
Contracted Services	2,975,249	920,000	(2,055,249)
Capital Outlay	250,000	1,150,000	900,000
Total Expenditures	3,677,783	2,643,602	(1,034,181)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(3,637,783)	(2,599,714)	1,038,069
Other Financing Sources/Uses			
Other Sources	0	17,600,000	17,600,000
BEGINNING BALANCE	6,011,073	2,683,834	(3,327,239)
Audit Adjustment for 2015/16	310,544		(310,544)
Net Increase (Decrease) in Fund Balance	(3,637,783)	15,000,286	18,638,069
ENDING BALANCE	2,683,834	17,684,120	15,000,286

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Fund - 23

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Other Local Revenues	330,250	759,700	429,450
Total Revenues	330,250	759,700	429,450
Expenditures			
Classified Salaries	803,678	737,909	(65,768)
Employee Benefits	394,727	359,344	(35,383)
Books & Supplies	430,000	1,300,000	870,000
Contracted Services	533,048	1,033,674	500,626
Capital Outlay	17,840,000	29,300,000	11,460,000
Total Expenditures	20,001,453	32,730,927	12,729,475
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(19,671,203)	(31,971,227)	(12,300,025)
Other Financing Sources/Uses			
Other Sources	78,976,018	0	(78,976,018)
BEGINNING BALANCE	23,306,532	82,359,104	59,052,572
Audit Adjustment for 2013/14	(252,243)		252,243
Net Increase (Decrease) in Fund Balance	59,304,815	(31,971,227)	(91,276,043)
ENDING BALANCE	82,359,104	50,387,877	(31,971,227)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I)
Fund - 24

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Local	763,302	600,000	(163,302)
Total Revenues	763,302	600,000	(163,302)
Expenditures			
Classified Salaries	480,569	490,201	9,632
Employee Benefits	236,041	238,991	2,950
Books & Supplies	1,600,000	1,980,000	380,000
Contracted Services	1,302,540	1,614,814	312,274
Capital Outlay	24,820,365	28,050,000	3,229,635
Total Expenditures	28,439,515	32,374,006	3,934,491
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(27,676,213)	(31,774,006)	(4,097,793)
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	94,825,663	67,149,450	(27,676,213)
Net Increase (Decrease) in Fund Balance	(27,676,213)	(31,774,006)	(4,097,793)
ENDING BALANCE	67,149,450	35,375,444	(31,774,006)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Other State	0	0	0
Local	1,605,289	1,592,360	(12,929)
Total Revenues	1,605,289	1,592,360	(12,929)
Expenditures			
Books & Supplies	2,000	500	(1,500)
Operation and Contracted Services	387,386	389,960	2,574
Capital Outlay	2,000,000	2,854,188	854,188
Total Expenditures	2,389,386	3,244,648	855,262
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(784,097)	(1,652,288)	(868,191)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	9,998,573	9,214,476	(784,097)
Net Increase (Decrease) in Fund Balance	(784,097)	(1,652,288)	(868,191)
ENDING BALANCE	9,214,476	7,562,188	(1,652,288)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure Z)

Fund - 26

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Local	0	660,000	660,000
Total Revenues	0	660,000	660,000
Expenditures			
Classified Salaries	0	82,436	82,436
Employee Benefits	0	39,927	39,927
Books & Supplies	0	7,000	7,000
Contracted Services	157,017	920,500	763,483
Capital Outlay	0	5,000,000	5,000,000
Total Expenditures	157,017	6,049,863	5,892,846
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(157,017)	(5,389,863)	(5,232,846)
Other Financing Sources/Uses			
Other Sources	72,000,000	0	(72,000,000)
Transfer In			
BEGINNING BALANCE	0	71,842,983	71,842,983
Net Increase (Decrease) in Fund Balance	(157,017)	(5,389,863)	(5,232,846)
ENDING BALANCE	71,842,983	66,453,120	(5,389,863)

EAST SIDE UNION HIGH SCHOOL DISTRICT
County School Facilities
Fund - 35

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Other State Revenue	0	0	0
Local	168,278	115,000	(53,278)
Total Revenues	168,278	115,000	(53,278)
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	1,000	0	(1,000)
Contracted Services & Operating Exp	70,000	100,100	30,100
Capital Outlay	1,000,000	7,579,869	6,579,869
Other Outgo	0	0	0
Total Expenditures	1,071,000	7,679,969	6,608,969
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(902,722)	(7,564,969)	(6,662,247)
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	13,855,573	12,952,851	(902,722)
Net Increase (Decrease) in Fund Balance	(902,722)	(7,564,969)	(6,662,247)
ENDING BALANCE	12,952,851	5,387,882	(7,564,969)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Special Reserve - Capital Outlay Projects
Fund - 40

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Other State Revenue	2,103,403	9,029,355	6,925,952
Local	71,500	83,000	11,500
Total Revenues	2,174,903	9,112,355	6,937,452
Expenditures			
Classified Salaries	3,000	10,000	7,000
Employee Benefits	403	985	582
Contracted Services & Operating Exp			0
Capital Outlay	2,100,000	9,018,370	6,918,370
Total Expenditures	2,103,403	9,029,355	6,925,952
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	71,500	83,000	11,500
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	1,576	73,076	71,500
Net Increase (Decrease) in Fund Balance	71,500	83,000	11,500
ENDING BALANCE	73,076	156,076	83,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 61

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Federal	4,625,098	4,852,761	227,663
Other State	339,197	346,790	7,593
Local	1,511,090	1,698,808	187,718
Total Revenues	6,475,385	6,898,359	422,974
Expenditures			
Classified Salaries	3,046,623	3,135,579	88,956
Employee Benefits	1,788,534	1,964,654	176,120
Books & Supplies	1,776,267	1,955,894	179,627
Contracted Services	85,555	85,900	345
Capital Outlay	0	0	0
Direct Support/Indirect Costs	329,491	301,394	(28,097)
Total Expenditures	7,026,470	7,443,421	416,951
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(551,085)	(545,062)	6,023
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	551,085	545,062	(6,023)
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	0	(0)	(0)
ENDING BALANCE	0	(0)	(0)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

Categories	2016/17 Estimated Actual	201/18 Proposed Budget	Variance
Revenues			
Local	42,000	200,000	158,000
Total Revenues	42,000	200,000	158,000
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	2,500	45,000	42,500
Contracted Services / Operations	93,116	600,000	506,884
Other Outgo	0	0	0
Total Expenditures	95,616	645,000	549,384
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(53,616)	(445,000)	(391,384)
Other Financing Sources/Uses			
Transfer In	100,000	100,000	0
BEGINNING BALANCE	509,929	556,313	46,384
Net Increase (Decrease) in Fund Balance	46,384	(345,000)	(391,384)
ENDING BALANCE	556,313	211,313	(345,000)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Local	11,422,548	11,433,260	10,712
Total Revenues	11,422,548	11,433,260	10,712
Expenditures			
Employee Benefits	0	5,100,000	5,100,000
Contracted Services	9,273,331	10,438,874	1,165,543
Total Expenditures	9,273,331	15,538,874	6,265,543
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	2,149,217	(4,105,614)	(6,254,832)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	9,479,383	11,628,600	2,149,217
Net Increase (Decrease) in Fund Balance	2,149,217	(4,105,614)	(6,254,832)
ENDING BALANCE	11,628,600	7,522,986	(4,105,614)

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Local	2,079,784	2,000,000	(79,784)
Total Revenues	2,079,784	2,000,000	(79,784)
Expenditures			
Operation & Contracted Services	3,768,219	3,636,664	(131,555)
Total Expenditures	3,768,219	3,636,664	(131,555)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,688,435)	(1,636,664)	51,771
Other Financing Sources/Uses			
Transfer (out)	0	0	0
BEGINNING BALANCE	23,845,904	22,157,469	(1,688,435)
Net Increase (Decrease) in Fund Balance	(1,688,435)	(1,636,664)	51,771
ENDING BALANCE	22,157,469	20,520,805	(1,636,664)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

Categories	2016/17 Estimated Actual	2017/18 Proposed Budget	Variance
Revenues			
Local	73,171	75,000	1,829
Total Revenues	73,171	75,000	1,829
Expenditures			
Books & Supplies	0	0	0
Contracted Services	50,024	35,000	(15,024)
Capital Outlay	0	0	0
Total Expenditures	50,024	35,000	(15,024)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	23,147	40,000	16,853
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	626,464	649,611	23,147
Net Increase (Decrease) in Fund Balance	23,147	40,000	16,853
ENDING BALANCE	649,611	689,611	40,000

SECTION 6

SACS Reporting Forms

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		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
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	G	G
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	G	G
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	GS	
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	GS	
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	GS	
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

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: 830 N Capitol Ave, San Jose, CA 95133

Place: 830 N Capitol Ave, San Jose, CA

Date: June 05, 2017

Date: June 08, 2017

Time: _____

Adoption Date: June 22, 2017

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Karen Poon

Telephone: 408-347-5220

Title: Director of Finance

E-mail: poonk@esuhsd.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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
			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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
				Jun 22, 2017
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Santa Clara County School Insurance Group

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

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

Date of Meeting: Jun 22, 2017

For additional information on this certification, please contact:

Name: Karen Poon

Title: Director of Finance

Telephone: 408-347-5220

E-mail: poonk@esuhsd.org

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCOFF Sources		8010-8099	219,360,946.00	0.00	219,360,946.00	223,839,158.00	0.00	223,839,158.00	2.0%
2) Federal Revenue		8100-8299	172,516.00	11,912,613.00	12,085,129.00	172,516.00	10,267,630.00	10,440,146.00	-13.6%
3) Other State Revenue		8300-8599	9,473,946.00	16,598,213.00	26,072,159.00	4,613,286.00	14,709,070.00	19,322,356.00	-25.9%
4) Other Local Revenue		8600-8799	5,206,317.00	4,355,785.00	9,562,102.00	5,417,461.00	3,952,330.00	9,369,791.00	-2.0%
5) TOTAL, REVENUES			234,213,725.00	32,866,611.00	267,080,336.00	234,042,421.00	28,929,030.00	262,971,451.00	-1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	103,581,091.00	18,810,323.00	122,391,414.00	104,491,662.00	20,013,288.00	124,504,950.00	1.7%
2) Classified Salaries		2000-2999	21,826,043.00	9,698,998.00	31,525,041.00	22,495,869.00	10,067,758.00	32,563,627.00	3.3%
3) Employee Benefits		3000-3999	50,100,094.00	20,342,910.00	70,443,004.00	48,679,582.00	21,319,785.00	69,999,367.00	-0.6%
4) Books and Supplies		4000-4999	3,016,407.00	4,442,576.00	7,458,983.00	4,439,604.00	4,398,041.00	8,837,645.00	18.5%
5) Services and Other Operating Expenditures		5000-5999	15,717,671.00	12,847,898.00	28,565,569.00	16,905,604.00	13,552,423.00	30,458,027.00	6.6%
6) Capital Outlay		6000-6999	10,000.00	2,052,870.00	2,062,870.00	10,800.00	972,797.00	983,597.00	-52.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,437,533.00	3,684,710.00	9,122,243.00	5,525,124.00	5,465,500.00	10,990,624.00	20.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,470,215.00)	2,817,978.00	(652,237.00)	(2,773,862.00)	2,200,723.00	(573,139.00)	-12.1%
9) TOTAL, EXPENDITURES			196,218,624.00	74,698,263.00	270,916,887.00	199,774,403.00	77,990,315.00	277,764,718.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			37,995,101.00	(41,831,652.00)	(3,836,551.00)	34,268,018.00	(49,061,285.00)	(14,793,267.00)	285.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,343,077.00	0.00	1,343,077.00	1,019,626.00	0.00	1,019,626.00	-24.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(43,407,612.00)	43,407,612.00	0.00	(46,921,758.00)	46,921,758.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,750,689.00)	43,407,612.00	(1,343,077.00)	(47,941,384.00)	46,921,758.00	(1,019,626.00)	-24.1%

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)			(6,755,588.00)	1,575,960.00	(5,179,628.00)	(13,673,366.00)	(2,139,527.00)	(15,812,893.00)	205.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	40,666,668.87	3,440,663.25	44,107,332.12	33,911,080.87	5,016,623.25	38,927,704.12	-11.7%
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)			40,666,668.87	3,440,663.25	44,107,332.12	33,911,080.87	5,016,623.25	38,927,704.12	-11.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,666,668.87	3,440,663.25	44,107,332.12	33,911,080.87	5,016,623.25	38,927,704.12	-11.7%
2) Ending Balance, June 30 (E + F1e)			33,911,080.87	5,016,623.25	38,927,704.12	20,237,714.87	2,877,096.25	23,114,811.12	-40.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	199,980.00	0.00	199,980.00	199,980.00	0.00	199,980.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,016,623.25	5,016,623.25	0.00	2,877,096.45	2,877,096.45	-42.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	33,708,600.87	0.00	33,708,600.87	20,035,234.87	(0.20)	20,035,234.67	-40.6%

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)	
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 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	83,349,849.00	0.00	83,349,849.00	88,052,185.00	0.00	88,052,185.00	5.6%
Education Protection Account State Aid - Current Year		8012	25,379,088.00	0.00	25,379,088.00	27,161,819.00	0.00	27,161,819.00	7.0%
State Aid - Prior Years		8019	128,343.00	0.00	128,343.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	531,238.00	0.00	531,238.00	531,238.00	0.00	531,238.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	90,077,245.00	0.00	90,077,245.00	90,077,245.00	0.00	90,077,245.00	0.0%
Unsecured Roll Taxes		8042	7,235,965.00	0.00	7,235,965.00	7,235,965.00	0.00	7,235,965.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	7,571,000.00	0.00	7,571,000.00	7,571,000.00	0.00	7,571,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	22,102,296.00	0.00	22,102,296.00	22,102,296.00	0.00	22,102,296.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,582,119.00	0.00	1,582,119.00	1,582,119.00	0.00	1,582,119.00	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			237,957,143.00	0.00	237,957,143.00	244,313,867.00	0.00	244,313,867.00	2.7%
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	(18,596,197.00)	0.00	(18,596,197.00)	(20,474,709.00)	0.00	(20,474,709.00)	10.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			219,360,946.00	0.00	219,360,946.00	223,839,158.00	0.00	223,839,158.00	2.0%
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	3,606,729.00	3,606,729.00	0.00	3,658,063.00	3,658,063.00	1.4%
Special Education Discretionary Grants		8182	0.00	365,388.00	365,388.00	0.00	259,017.00	259,017.00	-29.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		4,419,836.00	4,419,836.00		3,271,388.00	3,271,388.00	-26.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		795,574.00	795,574.00		653,493.00	653,493.00	-17.9%
Title III, Part A, Immigrant Education Program	4201	8290		60,611.00	60,611.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		386,895.00	386,895.00		372,600.00	372,600.00	-3.7%
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		386,113.00	386,113.00		196,000.00	196,000.00	-49.2%
Career and Technical Education	3500-3599	8290		527,843.00	527,843.00		478,144.00	478,144.00	-9.4%
All Other Federal Revenue	All Other	8290	172,516.00	1,363,624.00	1,536,140.00	172,516.00	1,378,925.00	1,551,441.00	1.0%
TOTAL, FEDERAL REVENUE			172,516.00	11,912,613.00	12,085,129.00	172,516.00	10,267,630.00	10,440,146.00	-13.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,965,306.00	0.00	5,965,306.00	1,234,891.00	0.00	1,234,891.00	-79.3%
Lottery - Unrestricted and Instructional Materials		8560	3,418,709.00	1,124,797.00	4,543,506.00	3,288,464.00	1,027,645.00	4,316,109.00	-5.0%
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	291,319.00	291,319.00	0.00	291,319.00	291,319.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		1,933,243.00	1,933,243.00		852,121.00	852,121.00	-55.9%
Career Technical Education Incentive Grant Program	6387	8590		960,283.00	960,283.00		1,127,046.00	1,127,046.00	17.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	89,931.00	12,288,571.00	12,378,502.00	89,931.00	11,410,939.00	11,500,870.00	-7.1%
TOTAL, OTHER STATE REVENUE			9,473,946.00	16,598,213.00	26,072,159.00	4,613,286.00	14,709,070.00	19,322,356.00	-25.9%

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	1,995,800.00	0.00	1,995,800.00	1,995,800.00	0.00	1,995,800.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	490,860.00	0.00	490,860.00	490,860.00	0.00	490,860.00	0.0%
Interest		8660	368,326.00	4,950.00	373,276.00	380,000.00	4,950.00	384,950.00	3.1%
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	412,791.00	0.00	412,791.00	447,751.00	0.00	447,751.00	8.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,111,745.00	0.00	1,111,745.00	1,311,745.00	0.00	1,311,745.00	18.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	15,000.00	0.00	15,000.00	New
Pass-Through Revenues From Local Sources		8697	0.00	71,115.00	71,115.00	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	826,795.00	3,389,372.00	4,216,167.00	776,305.00	3,347,581.00	4,123,886.00	-2.2%
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		890,348.00	890,348.00		599,799.00	599,799.00	-32.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,208,317.00	4,355,785.00	9,562,102.00	5,417,461.00	3,952,330.00	9,369,791.00	-2.0%
TOTAL, REVENUES			234,213,725.00	32,866,611.00	267,080,336.00	234,042,421.00	28,929,030.00	262,971,451.00	-1.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	83,207,020.00	10,671,719.00	93,878,739.00	83,438,114.00	11,074,274.00	94,512,388.00	0.7%
Certificated Pupil Support Salaries		1200	6,769,338.00	1,165,811.00	7,935,149.00	6,966,658.00	1,504,480.00	8,471,138.00	6.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,747,043.00	838,343.00	7,585,386.00	6,998,392.00	964,551.00	7,962,943.00	5.0%
Other Certificated Salaries		1900	6,857,690.00	6,134,450.00	12,992,140.00	7,088,498.00	6,469,983.00	13,558,481.00	4.4%
TOTAL, CERTIFICATED SALARIES			103,581,091.00	18,810,323.00	122,391,414.00	104,491,662.00	20,013,288.00	124,504,950.00	1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	287,891.00	5,710,254.00	5,998,145.00	293,649.00	5,966,283.00	6,259,932.00	4.4%
Classified Support Salaries		2200	6,677,737.00	2,591,192.00	9,268,929.00	6,776,848.00	2,660,285.00	9,437,133.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	2,202,599.00	189,296.00	2,391,895.00	2,125,481.00	193,081.00	2,318,562.00	-3.1%
Clerical, Technical and Office Salaries		2400	9,396,646.00	782,214.00	10,178,860.00	9,810,896.00	809,134.00	10,620,030.00	4.3%
Other Classified Salaries		2900	3,261,170.00	426,042.00	3,687,212.00	3,489,015.00	438,975.00	3,927,990.00	6.5%
TOTAL, CLASSIFIED SALARIES			21,826,043.00	9,698,998.00	31,525,041.00	22,495,869.00	10,067,758.00	32,563,627.00	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,861,537.00	8,695,743.00	21,557,280.00	14,964,750.00	8,896,053.00	23,860,803.00	10.7%
PERS		3201-3202	2,811,509.00	1,463,265.00	4,274,774.00	3,256,810.00	1,658,785.00	4,915,595.00	15.0%
OASDI/Medicare/Alternative		3301-3302	3,161,206.00	1,083,505.00	4,244,711.00	3,226,569.00	1,093,259.00	4,319,828.00	1.8%
Health and Welfare Benefits		3401-3402	28,822,012.00	8,536,493.00	37,358,505.00	24,900,021.00	9,117,261.00	34,017,282.00	-8.9%
Unemployment insurance		3501-3502	62,895.00	14,238.00	77,133.00	63,433.00	16,580.00	80,013.00	3.7%
Workers' Compensation		3601-3602	2,380,935.00	549,666.00	2,930,601.00	2,267,999.00	537,847.00	2,805,846.00	-4.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			50,100,094.00	20,342,910.00	70,443,004.00	48,679,582.00	21,319,785.00	69,999,367.00	-0.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	849,504.00	1,309,557.00	2,159,061.00	2,350,000.00	1,071,639.00	3,421,639.00	58.5%
Books and Other Reference Materials		4200	83,816.00	140,718.00	224,534.00	84,552.00	175,245.00	259,797.00	15.7%
Materials and Supplies		4300	1,967,931.00	2,672,252.00	4,640,183.00	1,893,571.00	2,822,368.00	4,715,939.00	1.6%
Noncapitalized Equipment		4400	115,156.00	320,049.00	435,205.00	111,481.00	328,789.00	440,270.00	1.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,016,407.00	4,442,576.00	7,458,983.00	4,439,604.00	4,398,041.00	8,837,645.00	18.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,587,921.00	7,143,853.00	10,731,774.00	4,356,092.00	7,805,590.00	12,161,682.00	13.3%
Travel and Conferences		5200	238,188.00	585,830.00	824,018.00	238,351.00	571,121.00	809,472.00	-1.8%
Dues and Memberships		5300	29,470.00	3,605.00	33,075.00	29,470.00	6,000.00	35,470.00	7.2%
Insurance		5400 - 5450	1,493,299.00	0.00	1,493,299.00	1,506,572.00	0.00	1,506,572.00	0.9%
Operations and Housekeeping Services		5500	4,178,230.00	0.00	4,178,230.00	4,254,501.00	0.00	4,254,501.00	1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,430,827.00	1,025,224.00	2,456,051.00	1,339,022.00	1,058,759.00	2,397,781.00	-2.4%
Transfers of Direct Costs		5710	(167,382.00)	167,382.00	0.00	(142,502.00)	142,502.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,823.00)	14,746.00	9,923.00	(22,057.00)	4,500.00	(17,557.00)	-276.9%
Professional/Consulting Services and Operating Expenditures		5800	3,684,412.00	3,906,629.00	7,591,041.00	3,974,327.00	3,962,789.00	7,937,116.00	4.6%
Communications		5900	1,247,529.00	629.00	1,248,158.00	1,371,828.00	1,162.00	1,372,990.00	10.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,717,671.00	12,847,898.00	28,565,569.00	16,905,604.00	13,552,423.00	30,458,027.00	6.6%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,933,243.00	1,933,243.00	0.00	852,121.00	852,121.00	-55.9%
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	10,000.00	119,627.00	129,627.00	10,800.00	120,676.00	131,476.00	1.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	2,052,870.00	2,062,870.00	10,800.00	972,797.00	963,597.00	-52.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	3,279,737.00	3,279,737.00	0.00	50,383.00	50,383.00	-98.5%
Tuition, Excess Costs, and/or Deficit 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	175,350.00	0.00	175,350.00	175,350.00	5,078,798.00	5,254,148.00	2896.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	362,434.00	362,434.00	0.00	291,319.00	291,319.00	-19.6%
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	3,158,190.00	0.00	3,158,190.00	3,207,458.00	0.00	3,207,458.00	1.6%
All Other Transfers		7281-7283	0.00	42,539.00	42,539.00	0.00	45,000.00	45,000.00	5.8%
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	1,588,993.00	0.00	1,588,993.00	1,562,316.00	0.00	1,562,316.00	-1.7%
Other Debt Service - Principal		7439	515,000.00	0.00	515,000.00	580,000.00	0.00	580,000.00	12.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,437,533.00	3,684,710.00	9,122,243.00	5,525,124.00	5,465,500.00	10,990,624.00	20.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,817,978.00)	2,817,978.00	0.00	(2,200,723.00)	2,200,723.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(652,237.00)	0.00	(652,237.00)	(573,139.00)	0.00	(573,139.00)	-12.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,470,215.00)	2,817,978.00	(652,237.00)	(2,773,862.00)	2,200,723.00	(573,139.00)	-12.1%
TOTAL, EXPENDITURES			196,218,624.00	74,698,263.00	270,916,887.00	199,774,403.00	77,990,315.00	277,764,718.00	2.5%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,343,077.00	0.00	1,343,077.00	1,019,626.00	0.00	1,019,626.00	-24.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,343,077.00	0.00	1,343,077.00	1,019,626.00	0.00	1,019,626.00	-24.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(43,407,612.00)	43,407,612.00	0.00	(46,921,758.00)	46,921,758.00	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			(43,407,612.00)	43,407,612.00	0.00	(46,921,758.00)	46,921,758.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(44,750,689.00)	43,407,612.00	(1,343,077.00)	(47,941,384.00)	46,921,758.00	(1,019,626.00)	-24.1%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	219,360,946.00	0.00	219,360,946.00	223,839,158.00	0.00	223,839,158.00	2.0%
2) Federal Revenue		8100-8299	172,516.00	11,912,613.00	12,085,129.00	172,516.00	10,267,630.00	10,440,146.00	-13.6%
3) Other State Revenue		8300-8599	9,473,946.00	16,598,213.00	26,072,159.00	4,613,286.00	14,709,070.00	19,322,356.00	-25.9%
4) Other Local Revenue		8600-8799	5,206,317.00	4,355,785.00	9,562,102.00	5,417,461.00	3,952,330.00	9,369,791.00	-2.0%
5) TOTAL, REVENUES			234,213,725.00	32,866,611.00	267,080,336.00	234,042,421.00	28,929,030.00	262,971,451.00	-1.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		113,918,429.00	39,794,998.00	153,713,427.00	117,003,651.00	41,129,634.00	158,133,285.00	2.9%
2) Instruction - Related Services	2000-2999		20,617,070.00	11,692,231.00	32,309,301.00	20,671,251.00	12,836,326.00	33,507,577.00	3.7%
3) Pupil Services	3000-3999		27,062,598.00	7,500,592.00	34,563,190.00	27,386,486.00	8,274,796.00	35,661,282.00	3.2%
4) Ancillary Services	4000-4999		2,748,932.00	218,387.00	2,967,319.00	2,438,609.00	114,998.00	2,553,607.00	-13.9%
5) Community Services	5000-5999		0.00	76,622.00	76,622.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		11,284,105.00	3,047,854.00	14,331,959.00	11,254,019.00	2,315,938.00	13,569,957.00	-5.3%
8) Plant Services	8000-8999		15,149,957.00	8,682,869.00	23,832,826.00	15,495,263.00	7,853,123.00	23,348,386.00	-2.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,437,533.00	3,684,710.00	9,122,243.00	5,525,124.00	5,465,500.00	10,990,624.00	20.5%
10) TOTAL, EXPENDITURES			196,218,624.00	74,698,263.00	270,916,887.00	199,774,403.00	77,990,315.00	277,764,718.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			37,995,101.00	(41,831,652.00)	(3,836,551.00)	34,268,018.00	(49,061,285.00)	(14,793,267.00)	285.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,343,077.00	0.00	1,343,077.00	1,019,626.00	0.00	1,019,626.00	-24.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(43,407,612.00)	43,407,612.00	0.00	(46,921,758.00)	46,921,758.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,750,689.00)	43,407,612.00	(1,343,077.00)	(47,941,384.00)	46,921,758.00	(1,019,626.00)	-24.1%

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)			(6,755,588.00)	1,575,960.00	(5,179,628.00)	(13,673,366.00)	(2,139,527.00)	(15,812,893.00)	205.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	40,666,668.87	3,440,663.25	44,107,332.12	33,911,080.87	5,016,623.25	38,927,704.12	-11.7%
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)			40,666,668.87	3,440,663.25	44,107,332.12	33,911,080.87	5,016,623.25	38,927,704.12	-11.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,666,668.87	3,440,663.25	44,107,332.12	33,911,080.87	5,016,623.25	38,927,704.12	-11.7%
2) Ending Balance, June 30 (E + F1e)			33,911,080.87	5,016,623.25	38,927,704.12	20,237,714.87	2,877,096.25	23,114,811.12	-40.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	199,980.00	0.00	199,980.00	199,980.00	0.00	199,980.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,016,623.25	5,016,623.25	0.00	2,877,096.45	2,877,096.45	-42.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	33,708,600.87	0.00	33,708,600.87	20,035,234.87	(0.20)	20,035,234.67	-40.6%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	903,607.37	903,607.37
6264	Educator Effectiveness (15-16)	999,149.80	0.00
6300	Lottery: Instructional Materials	25,567.87	17,885.87
6512	Special Ed: Mental Health Services	901,759.36	648,055.36
7338	College Readiness Block Grant	1,784,538.00	877,047.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	402,000.85	430,500.85
Total, Restricted Balance		<u>5,016,623.25</u>	<u>2,877,096.45</u>

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	918,465.00	764,970.00	-16.7%
3) Other State Revenue		8300-8599	6,760,448.00	6,729,708.00	-0.5%
4) Other Local Revenue		8600-8799	104,326.00	110,000.00	5.4%
5) TOTAL, REVENUES			7,783,239.00	7,604,678.00	-2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,124,465.00	3,190,908.00	2.1%
2) Classified Salaries		2000-2999	1,071,043.00	1,151,343.00	7.5%
3) Employee Benefits		3000-3999	1,674,896.00	1,674,040.00	-0.1%
4) Books and Supplies		4000-4999	740,293.00	843,794.00	14.0%
5) Services and Other Operating Expenditures		5000-5999	323,414.00	380,533.00	17.7%
6) Capital Outlay		6000-6999	413,923.00	536,077.00	29.5%
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	322,746.00	271,745.00	-15.8%
9) TOTAL, EXPENDITURES			7,670,780.00	8,048,440.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			112,459.00	(443,762.00)	-494.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			112,459.00	(443,762.00)	-494.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			949,090.25	1,061,549.25	11.8%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			949,090.25	1,061,549.25	11.8%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			949,090.25	1,061,549.25	11.8%
2) Ending Balance, June 30 (E + F1e)			1,061,549.25	617,787.25	-41.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			828,859.30	582,787.30	-29.7%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.0%
d) Assigned					
Other Assignments			232,689.95	34,999.95	-85.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			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
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	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	918,465.00	764,970.00	-16.7%
TOTAL, FEDERAL REVENUE			918,465.00	764,970.00	-16.7%
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	6,299,544.00	6,298,699.00	0.0%
All Other State Revenue	All Other	8590	460,904.00	431,009.00	-6.5%
TOTAL, OTHER STATE REVENUE			6,760,448.00	6,729,708.00	-0.5%

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	6,500.00	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	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	97,826.00	110,000.00	12.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,326.00	110,000.00	5.4%
TOTAL REVENUES			7,783,239.00	7,604,678.00	-2.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,235,859.00	2,341,458.00	4.7%
Certificated Pupil Support Salaries		1200	103,871.00	150,000.00	44.4%
Certificated Supervisors' and Administrators' Salaries		1300	350,803.00	355,400.00	1.3%
Other Certificated Salaries		1900	433,932.00	344,050.00	-20.7%
TOTAL, CERTIFICATED SALARIES			3,124,465.00	3,190,908.00	2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	201,177.00	200,202.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	869,866.00	951,141.00	9.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,071,043.00	1,151,343.00	7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	487,983.00	421,618.00	-13.6%
PERS		3201-3202	149,303.00	181,900.00	21.8%
OASDI/Medicare/Alternative		3301-3302	141,345.00	143,964.00	1.9%
Health and Welfare Benefits		3401-3402	814,527.00	854,468.00	4.9%
Unemployment Insurance		3501-3502	2,100.00	2,010.00	-4.3%
Workers' Compensation		3601-3602	79,638.00	70,080.00	-12.0%
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			1,674,896.00	1,674,040.00	-0.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	108,214.00	125,000.00	15.5%
Books and Other Reference Materials		4200	18,169.00	11,879.00	-34.6%
Materials and Supplies		4300	264,921.00	399,096.00	50.6%
Noncapitalized Equipment		4400	348,989.00	307,819.00	-11.8%
TOTAL, BOOKS AND SUPPLIES			740,293.00	843,794.00	14.0%

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	15,027.00	16,985.00	13.0%
Dues and Memberships		5300	250.00	750.00	200.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,026.00	42,700.00	-3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,055.00	44,338.00	19.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(33,663.00)	(34,643.00)	2.9%
Professional/Consulting Services and Operating Expenditures		5800	235,010.00	284,236.00	20.9%
Communications		5900	25,709.00	26,167.00	1.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			323,414.00	380,533.00	17.7%
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	413,923.00	536,077.00	29.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			413,923.00	536,077.00	29.5%
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	322,746.00	271,745.00	-15.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			322,746.00	271,745.00	-15.8%
TOTAL, EXPENDITURES			7,670,780.00	8,048,440.00	4.9%

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	918,465.00	764,970.00	-16.7%
3) Other State Revenue		8300-8599	6,760,448.00	6,729,708.00	-0.5%
4) Other Local Revenue		8600-8799	104,326.00	110,000.00	5.4%
5) TOTAL, REVENUES			7,783,239.00	7,604,678.00	-2.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,652,627.00	3,579,360.00	-2.0%
2) Instruction - Related Services	2000-2999		2,684,630.00	2,987,039.00	11.3%
3) Pupil Services	3000-3999		166,478.00	164,768.00	-1.0%
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		322,746.00	271,745.00	-15.8%
8) Plant Services	8000-8999		844,299.00	1,045,528.00	23.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,670,780.00	8,048,440.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			112,459.00	(443,762.00)	-494.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			112,459.00	(443,762.00)	-494.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	949,090.25	1,061,549.25	11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			949,090.25	1,061,549.25	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			949,090.25	1,061,549.25	11.8%
2) Ending Balance, June 30 (E + F1e)			1,061,549.25	617,787.25	-41.8%
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	828,859.30	582,787.30	-29.7%
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	232,689.95	34,999.95	-85.0%
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	828,859.30	582,787.30
Total, Restricted Balance		828,859.30	582,787.30

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	531,879.00	691,090.00	29.9%
3) Other State Revenue		8300-8599	1,179,971.00	1,222,905.00	3.6%
4) Other Local Revenue		8600-8799	473,031.00	179,694.00	-62.0%
5) TOTAL, REVENUES			2,184,881.00	2,093,689.00	-4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	617,554.00	624,654.00	1.1%
2) Classified Salaries		2000-2999	736,954.00	802,718.00	8.9%
3) Employee Benefits		3000-3999	773,741.00	852,564.00	10.2%
4) Books and Supplies		4000-4999	33,313.00	34,270.00	2.9%
5) Services and Other Operating Expenditures		5000-5999	215,311.00	154,047.00	-28.5%
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			2,376,873.00	2,468,253.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(191,992.00)	(374,564.00)	95.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	191,992.00	374,564.00	95.1%
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			191,992.00	374,564.00	95.1%

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					
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	531,879.00	691,090.00	29.9%
TOTAL, FEDERAL REVENUE			531,879.00	691,090.00	29.9%
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	1,138,998.00	1,189,733.00	4.5%
All Other State Revenue	All Other	8590	40,973.00	33,172.00	-19.0%
TOTAL, OTHER STATE REVENUE			1,179,971.00	1,222,905.00	3.6%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	71,710.00	60,000.00	-16.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	401,321.00	119,694.00	-70.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			473,031.00	179,694.00	-62.0%
TOTAL, REVENUES			2,184,881.00	2,093,689.00	-4.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	489,292.00	504,850.00	3.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	110,535.00	102,621.00	-7.2%
Other Certificated Salaries		1900	17,727.00	17,183.00	-3.1%
TOTAL, CERTIFICATED SALARIES			617,554.00	624,654.00	1.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	656,037.00	710,264.00	8.3%
Classified Support Salaries		2200	14,848.00	15,198.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,124.00	17,256.00	0.8%
Other Classified Salaries		2900	48,945.00	60,000.00	22.6%
TOTAL, CLASSIFIED SALARIES			736,954.00	802,718.00	8.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	103,235.00	120,831.00	17.0%
PERS		3201-3202	93,096.00	108,777.00	16.8%
OASDI/Medicare/Alternative		3301-3302	60,283.00	64,416.00	6.9%
Health and Welfare Benefits		3401-3402	490,998.00	531,902.00	8.3%
Unemployment Insurance		3501-3502	635.00	659.00	3.8%
Workers' Compensation		3601-3602	25,494.00	25,979.00	1.9%
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			773,741.00	852,564.00	10.2%
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	33,313.00	34,270.00	2.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			33,313.00	34,270.00	2.9%

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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	13,767.00	25,000.00	81.6%
Operations and Housekeeping Services		5500	47,909.00	63,547.00	32.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,761.00	4,000.00	-54.3%
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	144,681.00	61,500.00	-57.5%
Communications		5900	193.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			215,311.00	154,047.00	-28.5%
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%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,376,873.00	2,468,253.00	3.8%

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	191,992.00	374,564.00	95.1%
(a) TOTAL, INTERFUND TRANSFERS IN			191,992.00	374,564.00	95.1%
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)			191,992.00	374,564.00	95.1%

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	531,879.00	691,090.00	29.9%
3) Other State Revenue		8300-8599	1,179,971.00	1,222,905.00	3.6%
4) Other Local Revenue		8600-8799	473,031.00	179,694.00	-62.0%
5) TOTAL, REVENUES			2,184,881.00	2,093,689.00	-4.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,890,852.00	2,086,045.00	10.3%
2) Instruction - Related Services	2000-2999		402,954.00	216,019.00	-46.4%
3) Pupil Services	3000-3999		1,296.00	77,500.00	5879.9%
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		81,771.00	88,689.00	8.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,376,873.00	2,468,253.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(191,992.00)	(374,564.00)	95.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	191,992.00	374,564.00	95.1%
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			191,992.00	374,564.00	95.1%

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			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 Estimated Actuals	2017-18 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	381.00	275.00	-27.8%
5) TOTAL REVENUES			381.00	275.00	-27.8%
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	5,000.00	New
5) Services and Other Operating Expenditures		5000-5999	3,500.00	16,000.00	357.1%
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			3,500.00	21,000.00	500.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,119.00)	(20,725.00)	564.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,119.00)	(20,725.00)	564.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,772.75	38,653.75	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,772.75	38,653.75	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,772.75	38,653.75	-7.5%
2) Ending Balance, June 30 (E + F1e)			38,653.75	17,928.75	-53.6%
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					
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	38,653.75	17,928.75	-53.6%
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			
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	381.00	275.00	-27.8%
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			381.00	275.00	-27.8%
TOTAL, REVENUES			381.00	275.00	-27.8%

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

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	0.00	5,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	5,000.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,500.00	8,000.00	128.6%
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	0.00	8,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,500.00	16,000.00	357.1%
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			3,500.00	21,000.00	500.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	381.00	275.00	-27.8%
5) TOTAL, REVENUES			381.00	275.00	-27.8%
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		3,500.00	21,000.00	500.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,500.00	21,000.00	500.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,119.00)	(20,725.00)	564.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,119.00)	(20,725.00)	564.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,772.75	38,653.75	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,772.75	38,653.75	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,772.75	38,653.75	-7.5%
2) Ending Balance, June 30 (E + F1e)			38,653.75	17,928.75	-53.6%
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	38,653.75	17,928.75	-53.6%
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 Estimated Actuals	2017-18 Budget
		<hr/>	<hr/>
	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	71,897.00	85,000.00	18.2%
5) TOTAL, REVENUES			71,897.00	85,000.00	18.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			71,897.00	85,000.00	18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	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			500,000.00	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)			571,897.00	85,000.00	-85.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,767,144.34	8,339,041.34	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,767,144.34	8,339,041.34	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,767,144.34	8,339,041.34	7.4%
2) Ending Balance, June 30 (E + F1e)			8,339,041.34	8,424,041.34	1.0%
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	8,339,041.34	8,424,041.34	1.0%
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		

July 1 Budget
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

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%
Interest		8660	71,897.00	85,000.00	18.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			71,897.00	85,000.00	18.2%
TOTAL REVENUES			71,897.00	85,000.00	18.2%

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	500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	0.00	-100.0%

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	71,897.00	85,000.00	18.2%
5) TOTAL, REVENUES			71,897.00	85,000.00	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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			71,897.00	85,000.00	18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	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			500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			571,897.00	85,000.00	-85.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,767,144.34	8,339,041.34	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,767,144.34	8,339,041.34	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,767,144.34	8,339,041.34	7.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	8,339,041.34	8,424,041.34	1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 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	1,267,731.00	2,155,588.00	70.0%
5) TOTAL REVENUES			1,267,731.00	2,155,588.00	70.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,478,489.00	1,493,082.00	1.0%
3) Employee Benefits		3000-3999	725,259.00	729,204.00	0.5%
4) Books and Supplies		4000-4999	2,650,000.00	4,037,000.00	52.3%
5) Services and Other Operating Expenditures		5000-5999	5,230,434.00	4,799,083.00	-8.2%
6) Capital Outlay		6000-6999	48,488,374.00	70,250,000.00	44.9%
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			58,572,556.00	81,308,369.00	38.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(57,304,825.00)	(79,152,781.00)	38.1%
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	150,976,018.00	17,600,000.00	-88.3%
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			150,976,018.00	17,600,000.00	-88.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			93,671,193.00	(61,552,781.00)	-165.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	140,201,906.62	233,873,099.62	66.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			140,201,906.62	233,873,099.62	66.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			140,201,906.62	233,873,099.62	66.8%
2) Ending Balance, June 30 (E + F1e)					
			233,873,099.62	172,320,318.62	-26.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	233,873,099.62	172,320,318.62	-26.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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	1,267,731.00	2,155,588.00	70.0%
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			1,267,731.00	2,155,588.00	70.0%
TOTAL, REVENUES			1,267,731.00	2,155,588.00	70.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,540.00	27,617.00	680.1%
Classified Supervisors' and Administrators' Salaries		2300	1,025,952.00	1,003,968.00	-2.1%
Clerical, Technical and Office Salaries		2400	448,997.00	461,497.00	2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,478,489.00	1,493,082.00	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	100.00	0.00	-100.0%
PERS		3201-3202	200,548.00	205,788.00	2.6%
OASDI/Medicare/Alternative		3301-3302	106,425.00	99,901.00	-6.1%
Health and Welfare Benefits		3401-3402	389,317.00	394,843.00	1.4%
Unemployment Insurance		3501-3502	740.00	735.00	-0.7%
Workers' Compensation		3601-3602	28,129.00	27,937.00	-0.7%
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			725,259.00	729,204.00	0.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,180,000.00	1,837,000.00	55.7%
Noncapitalized Equipment		4400	1,470,000.00	2,200,000.00	49.7%
TOTAL, BOOKS AND SUPPLIES			2,650,000.00	4,037,000.00	52.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,500.00	66,200.00	194.2%
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	10,000.00	20,500.00	105.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	500.00	4,000.00	700.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	5,196,999.00	4,707,363.00	-9.4%
Communications		5900	435.00	1,020.00	134.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,230,434.00	4,799,083.00	-8.2%
CAPITAL OUTLAY					
Land		6100	14,300,000.00	10,500,000.00	-26.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	33,798,374.00	58,700,000.00	73.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	390,000.00	1,050,000.00	169.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			48,488,374.00	70,250,000.00	44.9%
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			58,572,556.00	81,308,369.00	38.8%

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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	150,976,018.00	17,600,000.00	-88.3%
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	0.00	0.00	0.0%
(c) TOTAL, SOURCES			150,976,018.00	17,600,000.00	-88.3%
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)			150,976,018.00	17,600,000.00	-88.3%

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	1,267,731.00	2,155,588.00	70.0%
5) TOTAL, REVENUES			1,267,731.00	2,155,588.00	70.0%
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		58,572,556.00	81,308,369.00	38.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			58,572,556.00	81,308,369.00	38.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(57,304,825.00)	(79,152,781.00)	38.1%
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	150,976,018.00	17,600,000.00	-88.3%
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			150,976,018.00	17,600,000.00	-88.3%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			93,671,193.00	(61,552,781.00)	-165.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	140,201,906.62	233,873,099.62	66.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,201,906.62	233,873,099.62	66.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			140,201,906.62	233,873,099.62	66.8%
2) Ending Balance, June 30 (E + F1e)			233,873,099.62	172,320,318.62	-26.3%
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					
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	233,873,099.62	172,320,318.62	-26.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
		<hr/>	<hr/>
	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	1,605,289.00	1,592,360.00	-0.8%
5) TOTAL, REVENUES			1,605,289.00	1,592,360.00	-0.8%
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	2,000.00	500.00	-75.0%
5) Services and Other Operating Expenditures		5000-5999	387,386.00	389,960.00	0.7%
6) Capital Outlay		6000-6999	2,000,000.00	2,854,188.00	42.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,389,386.00	3,244,648.00	35.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(784,097.00)	(1,652,288.00)	110.7%
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)			(784,097.00)	(1,652,288.00)	110.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,998,571.80	9,214,474.80	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,998,571.80	9,214,474.80	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,998,571.80	9,214,474.80	-7.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	9,214,474.80	7,562,186.80	-17.9%
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	65,000.00	80,000.00	23.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	1,540,289.00	1,500,000.00	-2.6%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	12,360.00	New
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,605,289.00	1,592,360.00	-0.8%
TOTAL, REVENUES			1,605,289.00	1,592,360.00	-0.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	500.00	-50.0%
Noncapitalized Equipment		4400	1,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	500.00	-75.0%

July 1 Budget
Capital Facilities Fund
Expenditures by Object

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	1,100.00	New
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	82,386.00	67,360.00	-18.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	45,000.00	70,000.00	55.6%
Professional/Consulting Services and Operating Expenditures		5800	260,000.00	251,500.00	-3.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			387,386.00	389,960.00	0.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,000,000.00	2,854,188.00	42.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,000,000.00	2,854,188.00	42.7%
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			2,389,386.00	3,244,648.00	35.8%

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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		125	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,605,289.00	1,592,360.00	-0.8%
5) TOTAL, REVENUES			1,605,289.00	1,592,360.00	-0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		2,389,386.00	3,244,648.00	35.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,389,386.00	3,244,648.00	35.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(784,097.00)	(1,652,288.00)	110.7%
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)			(784,097.00)	(1,652,288.00)	110.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,998,571.80	9,214,474.80	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,998,571.80	9,214,474.80	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,998,571.80	9,214,474.80	-7.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	9,214,474.80	7,562,186.80	-17.9%
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
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	168,278.00	115,000.00	-31.7%
5) TOTAL, REVENUES			168,278.00	115,000.00	-31.7%
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	1,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	70,000.00	100,100.00	43.0%
6) Capital Outlay		6000-6999	1,000,000.00	7,579,869.00	658.0%
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			1,071,000.00	7,679,969.00	617.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(902,722.00)	(7,564,969.00)	738.0%
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)			(902,722.00)	(7,564,969.00)	738.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,855,573.49	12,952,851.49	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,855,573.49	12,952,851.49	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,855,573.49	12,952,851.49	-6.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,952,851.49	5,387,882.49	-58.4%
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	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	168,278.00	115,000.00	-31.7%
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			168,278.00	115,000.00	-31.7%
TOTAL, REVENUES			168,278.00	115,000.00	-31.7%

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	1,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000.00	0.00	-100.0%

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	70,000.00	100,000.00	42.9%
Communications		5900	0.00	100.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,000.00	100,100.00	43.0%
CAPITAL OUTLAY					
Land		6100	500,000.00	4,179,869.00	736.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	500,000.00	3,400,000.00	580.0%
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			1,000,000.00	7,579,869.00	658.0%
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			1,071,000.00	7,679,969.00	617.1%

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	168,278.00	115,000.00	-31.7%
5) TOTAL REVENUES			168,278.00	115,000.00	-31.7%
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		1,071,000.00	7,679,969.00	617.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,071,000.00	7,679,969.00	617.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(902,722.00)	(7,564,969.00)	738.0%
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)			(902,722.00)	(7,564,969.00)	738.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,855,573.49	12,952,851.49	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,855,573.49	12,952,851.49	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,855,573.49	12,952,851.49	-6.5%
2) Ending Balance, June 30 (E + F1e)			12,952,851.49	5,387,882.49	-58.4%
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	12,952,851.49	5,387,882.49	-58.4%
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
7710	State School Facilities Projects	12,952,851.49	5,387,882.49
Total, Restricted Balance		12,952,851.49	5,387,882.49

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

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	2,103,403.00	9,029,355.00	329.3%
4) Other Local Revenue		8600-8799	71,500.00	83,000.00	16.1%
5) TOTAL, REVENUES			2,174,903.00	9,112,355.00	319.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,000.00	10,000.00	233.3%
3) Employee Benefits		3000-3999	403.00	985.00	144.4%
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	2,100,000.00	9,018,370.00	329.4%
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			2,103,403.00	9,029,355.00	329.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			71,500.00	83,000.00	16.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,500.00	83,000.00	16.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,575.67	73,075.67	4537.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,575.67	73,075.67	4537.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,575.67	73,075.67	4537.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	73,075.67	156,075.67	113.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	2,103,403.00	9,029,355.00	329.3%
TOTAL, OTHER STATE REVENUE			2,103,403.00	9,029,355.00	329.3%
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	71,500.00	83,000.00	16.1%
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			71,500.00	83,000.00	16.1%
TOTAL, REVENUES			2,174,903.00	9,112,355.00	319.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,000.00	10,000.00	233.3%
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			3,000.00	10,000.00	233.3%
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	320.00	772.00	141.3%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.00	10.00	233.3%
Workers' Compensation		3601-3602	80.00	203.00	153.8%
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			403.00	985.00	144.4%
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%

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

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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,100,000.00	9,018,370.00	329.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,100,000.00	9,018,370.00	329.4%
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			2,103,403.00	9,029,355.00	329.3%

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

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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)			0.00	0.00	0.0%

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	2,103,403.00	9,029,355.00	329.3%
4) Other Local Revenue		8600-8799	71,500.00	83,000.00	16.1%
5) TOTAL, REVENUES			2,174,903.00	9,112,355.00	319.0%
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		2,103,403.00	9,029,355.00	329.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,103,403.00	9,029,355.00	329.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			71,500.00	83,000.00	16.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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)			71,500.00	83,000.00	16.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,575.67	73,075.67	4537.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,575.67	73,075.67	4537.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,575.67	73,075.67	4537.8%
2) Ending Balance, June 30 (E + F1e)			73,075.67	156,075.67	113.6%
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			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	73,075.67	156,075.67	113.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

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

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,923,764.06	52,923,764.06	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,923,764.06	52,923,764.06	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,923,764.06	52,923,764.06	0.0%
2) Ending Balance, June 30 (E + F1e)			52,923,764.06	52,923,764.06	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	52,923,764.06	52,923,764.06	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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue 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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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	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			0.00	0.00	0.0%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(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%

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
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%

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
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	52,923,764.06	52,923,764.06	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,923,764.06	52,923,764.06	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,923,764.06	52,923,764.06	0.0%
2) Ending Balance, June 30 (E + F1e)			52,923,764.06	52,923,764.06	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			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	52,923,764.06	52,923,764.06	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%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Estimated Actuals</u>	<u>2017-18 Budget</u>
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	4,625,098.00	4,852,761.00	4.9%
3) Other State Revenue		8300-8599	339,197.00	346,790.00	2.2%
4) Other Local Revenue		8600-8799	1,511,090.00	1,698,808.00	12.4%
5) TOTAL, REVENUES			6,475,385.00	6,898,359.00	6.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,046,624.00	3,135,579.00	2.9%
3) Employee Benefits		3000-3999	1,788,534.00	1,964,654.00	9.8%
4) Books and Supplies		4000-4999	1,776,267.00	1,955,894.00	10.1%
5) Services and Other Operating Expenses		5000-5999	85,554.00	85,900.00	0.4%
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	329,491.00	301,394.00	-8.5%
9) TOTAL, EXPENSES			7,026,470.00	7,443,421.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(551,085.00)	(545,062.00)	-1.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	551,085.00	545,062.00	-1.1%
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			551,085.00	545,062.00	-1.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
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 Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
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	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					
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
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,625,098.00	4,852,761.00	4.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,625,098.00	4,852,761.00	4.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	339,197.00	346,790.00	2.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			339,197.00	346,790.00	2.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,457,789.00	1,688,808.00	15.8%
Interest		8660	2.00	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	53,299.00	10,000.00	-81.2%
TOTAL, OTHER LOCAL REVENUE			1,511,090.00	1,698,808.00	12.4%
TOTAL, REVENUES			6,475,385.00	6,898,359.00	6.5%

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	2,474,647.00	2,548,885.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	204,742.00	208,837.00	2.0%
Clerical, Technical and Office Salaries		2400	188,153.00	192,857.00	2.5%
Other Classified Salaries		2900	179,082.00	185,000.00	3.3%
TOTAL, CLASSIFIED SALARIES			3,046,624.00	3,135,579.00	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	372,893.00	443,502.00	18.9%
OASDI/Medicare/Alternative		3301-3302	215,998.00	213,917.00	-1.0%
Health and Welfare Benefits		3401-3402	1,140,378.00	1,246,291.00	9.3%
Unemployment Insurance		3501-3502	1,442.00	1,475.00	2.3%
Workers' Compensation		3601-3602	57,823.00	59,469.00	2.8%
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			1,788,534.00	1,964,654.00	9.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	142,450.00	156,695.00	10.0%
Noncapitalized Equipment		4400	0.00	2,000.00	New
Food		4700	1,633,817.00	1,797,199.00	10.0%
TOTAL, BOOKS AND SUPPLIES			1,776,267.00	1,955,894.00	10.1%

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	5,190.00	6,200.00	19.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,732.00	26,000.00	-15.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,760.00)	(21,800.00)	0.2%
Professional/Consulting Services and Operating Expenditures		5800	71,160.00	75,000.00	5.4%
Communications		5900	232.00	500.00	115.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			85,554.00	85,900.00	0.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	329,491.00	301,394.00	-8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			329,491.00	301,394.00	-8.5%
TOTAL, EXPENSES			7,026,470.00	7,443,421.00	5.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	551,085.00	545,062.00	-1.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			551,085.00	545,062.00	-1.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			551,085.00	545,062.00	-1.1%

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	4,625,098.00	4,852,761.00	4.9%
3) Other State Revenue		8300-8599	339,197.00	346,790.00	2.2%
4) Other Local Revenue		8600-8799	1,511,090.00	1,698,808.00	12.4%
5) TOTAL, REVENUES			6,475,385.00	6,898,359.00	6.5%
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		6,696,979.00	7,142,027.00	6.6%
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		329,491.00	301,394.00	-8.5%
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			7,026,470.00	7,443,421.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(551,085.00)	(545,062.00)	-1.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	551,085.00	545,062.00	-1.1%
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			551,085.00	545,062.00	-1.1%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
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 Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
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	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Estimated Actuals</u>	<u>2017-18 Budget</u>
	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	11,464,548.00	11,633,260.00	1.5%
5) TOTAL, REVENUES			11,464,548.00	11,633,260.00	1.5%
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	5,100,000.00	New
4) Books and Supplies		4000-4999	2,500.00	45,000.00	1700.0%
5) Services and Other Operating Expenses		5000-5999	9,366,447.00	11,038,874.00	17.9%
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			9,368,947.00	16,183,874.00	72.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,095,601.00	(4,550,614.00)	-317.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	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)			2,195,601.00	(4,450,614.00)	-302.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,989,310.15	12,184,911.15	22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,989,310.15	12,184,911.15	22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,989,310.15	12,184,911.15	22.0%
2) Ending Net Position, June 30 (E + F1e)			12,184,911.15	7,734,297.15	-36.5%
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	12,184,911.15	7,734,297.15	-36.5%

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	11,422,548.00	11,433,260.00	0.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	42,000.00	200,000.00	376.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,464,548.00	11,633,260.00	1.5%
TOTAL, REVENUES			11,464,548.00	11,633,260.00	1.5%

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	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	5,100,000.00	New
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	5,100,000.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,500.00	30,000.00	1100.0%
Noncapitalized Equipment		4400	0.00	15,000.00	New
TOTAL, BOOKS AND SUPPLIES			2,500.00	45,000.00	1700.0%

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	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	25,000.00	100,000.00	300.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,130.00	200,000.00	469.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,306,317.00	10,738,874.00	15.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,366,447.00	11,038,874.00	17.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			9,368,947.00	16,183,874.00	72.7%

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	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	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%
(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)			100,000.00	100,000.00	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	11,464,548.00	11,633,260.00	1.5%
5) TOTAL, REVENUES			11,464,548.00	11,633,260.00	1.5%
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		9,368,947.00	16,183,874.00	72.7%
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			9,368,947.00	16,183,874.00	72.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,095,601.00	(4,550,614.00)	-317.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	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)			2,195,601.00	(4,450,614.00)	-302.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,989,310.15	12,184,911.15	22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,989,310.15	12,184,911.15	22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,989,310.15	12,184,911.15	22.0%
2) Ending Net Position, June 30 (E + F1e)			12,184,911.15	7,734,297.15	-36.5%
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	12,184,911.15	7,734,297.15	-36.5%

Resource	Description	2016-17 Estimated Actuals	2017-18 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	2,079,784.00	2,000,000.00	-3.8%
5) TOTAL, REVENUES			2,079,784.00	2,000,000.00	-3.8%
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	3,768,219.00	3,636,664.00	-3.5%
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			3,768,219.00	3,636,664.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,688,435.00)	(1,636,664.00)	-3.1%
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 NET POSITION (C + D4)			(1,688,435.00)	(1,636,664.00)	-3.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,845,903.96	22,157,468.96	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,845,903.96	22,157,468.96	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,845,903.96	22,157,468.96	-7.1%
2) Ending Net Position, June 30 (E + F1e)					
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	22,157,468.96	20,520,804.96	-7.4%

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		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	2,079,784.00	2,000,000.00	-3.8%
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			2,079,784.00	2,000,000.00	-3.8%
TOTAL, REVENUES			2,079,784.00	2,000,000.00	-3.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,768,219.00	3,636,664.00	-3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,768,219.00	3,636,664.00	-3.5%
TOTAL, EXPENSES			3,768,219.00	3,636,664.00	-3.5%

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%
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,079,784.00	2,000,000.00	-3.8%
5) TOTAL, REVENUES			2,079,784.00	2,000,000.00	-3.8%
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		3,768,219.00	3,636,664.00	-3.5%
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			3,768,219.00	3,636,664.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,688,435.00)	(1,636,664.00)	-3.1%
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 NET POSITION (C + D4)			(1,688,435.00)	(1,636,664.00)	-3.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,845,903.96	22,157,468.96	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,845,903.96	22,157,468.96	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,845,903.96	22,157,468.96	-7.1%
2) Ending Net Position, June 30 (E + F1e)			22,157,468.96	20,520,804.96	-7.4%
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	22,157,468.96	20,520,804.96	-7.4%

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

July 1 Budget
Foundation Private-Purpose Trust Fund
Expenses by Object

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	73,171.00	75,000.00	2.5%
5) TOTAL, REVENUES			73,171.00	75,000.00	2.5%
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	50,024.00	35,000.00	-30.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			50,024.00	35,000.00	-30.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,147.00	40,000.00	72.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			23,147.00	40,000.00	72.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	626,462.26	649,609.26	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			626,462.26	649,609.26	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			626,462.26	649,609.26	3.7%
2) Ending Net Position, June 30 (E + F1e)			649,609.26	689,609.26	6.2%
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	649,609.26	689,609.26	6.2%

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	73,171.00	75,000.00	2.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,171.00	75,000.00	2.5%
TOTAL, REVENUES			73,171.00	75,000.00	2.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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 Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	50,024.00	35,000.00	-30.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			50,024.00	35,000.00	-30.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			50,024.00	35,000.00	-30.0%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,171.00	75,000.00	2.5%
5) TOTAL, REVENUES			73,171.00	75,000.00	2.5%
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		50,024.00	35,000.00	-30.0%
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	0.00	0.00	0.0%
10) TOTAL, EXPENSES			50,024.00	35,000.00	-30.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,147.00	40,000.00	72.8%
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 NET POSITION (C + D4)			23,147.00	40,000.00	72.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	626,462.26	649,609.26	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			626,462.26	649,609.26	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			626,462.26	649,609.26	3.7%
2) Ending Net Position, June 30 (E + F1e)			649,609.26	689,609.26	6.2%
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	649,609.26	689,609.26	6.2%

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

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)	22,051.62	21,920.01	22,051.62	21,981.33	21,855.32	22,036.60
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)	22,051.62	21,920.01	22,051.62	21,981.33	21,855.32	22,036.60
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	217.27	215.54	214.94	214.23	212.52	214.23
c. Special Education-NPS/LCI	16.81	16.89	16.81	16.81	16.89	16.81
d. Special Education Extended Year	32.77	32.77	32.77	32.77	32.77	32.77
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)	266.85	265.20	264.52	263.81	262.18	263.81
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,318.47	22,185.21	22,316.14	22,245.14	22,117.50	22,300.41
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						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF											
		JUNE	July	August	September	October	November	December	January	February			
A. BEGINNING CASH		41,693,486.00	36,291,103.00	18,912,310.00	9,777,724.00	3,680,269.00	3,320,451.00	17,198,635.00	8,666,581.00				
B. RECEIPTS													
LCCFF/Revenue Limit Sources													
Principal Apportionment		4,402,609.00	4,402,609.00	14,715,152.00	7,924,897.00	7,924,897.00	14,715,152.00	7,924,897.00	7,924,897.00				
Property Taxes		90,667.00	0.00	621,457.00	6,577,903.00	11,823,894.00	23,442,811.00	3,121,757.00	16,952,372.00				
Miscellaneous Funds		0.00	(1,228,483.00)	(2,456,965.00)	(1,637,977.00)	(1,637,977.00)	(1,637,977.00)	(1,637,977.00)	(1,637,977.00)				
Federal Revenue		345,521.00	500,000.00	823,315.00	83,542.00	118,537.00	1,802,042.00	221,346.00	112,263.00				
Other State Revenue		2,676,722.00	15,900.00	666,779.00	29,928.00	1,234,891.00	395,179.00	1,759,824.00	916,923.00				
Other Local Revenue		842,855.00	270,801.00	625,984.00	487,028.00	415,681.00	388,953.00	1,319,246.00	362,273.00				
Interfund Transfers In													
All Other Financing Sources													
TOTAL RECEIPTS		8,358,374.00	3,960,827.00	14,985,722.00	13,465,121.00	19,879,723.00	39,106,160.00	12,708,893.00	24,630,550.00				
C. DISBURSEMENTS													
Certificated Salaries		597,662.00	12,104,157.00	11,981,106.00	12,057,800.00	11,891,373.00	12,039,482.00	11,836,393.00	12,156,694.00				
Classified Salaries		1,656,919.00	2,633,858.00	2,622,133.00	2,730,745.00	2,686,214.00	3,024,852.00	2,680,298.00	2,679,021.00				
Employee Benefits		3,712,008.00	5,373,045.00	5,578,618.00	5,715,229.00	5,763,602.00	5,766,433.00	5,919,658.00	5,576,514.00				
Books and Supplies		(1,380.00)	249,460.00	1,400,766.00	385,131.00	474,985.00	196,867.00	183,408.00	298,544.00				
Services		87,024.00	2,082,448.00	1,871,751.00	1,658,267.00	909,368.00	2,447,035.00	1,789,248.00	1,449,741.00				
Capital Outlay		0.00	254,778.00	0.00	279,963.00	0.00	274,609.00	17,440.00	0.00				
Other Outgo		(8,715.00)	0.00	(40,819.00)	764,176.00	468,474.00	495,530.00	210,414.00	43,294.00				
Interfund Transfers Out													
All Other Financing Uses													
TOTAL DISBURSEMENTS		6,043,518.00	22,697,746.00	23,413,555.00	23,591,311.00	22,194,016.00	24,244,808.00	22,636,859.00	22,203,798.00				
D. BALANCE SHEET ITEMS													
Assets and Deferred Outflows													
Cash Not in Treasury		2,500.00											
Accounts Receivable		8,642,820.00	1,391,591.00	1,505,176.00	456,334.00	413,403.00	1,512,505.00	504,811.00	54,406.00				
Due From Other Funds		2,890,195.00	(387,375.00)	(1,649,982.00)	(546,081.00)	(457,660.00)	(165,683.00)	(193,074.00)	(342,364.00)				
Stores		251,782.00	67,449.00	(10,669.00)	(17,754.00)	(61,453.00)	(35,358.00)	30,742.00	22,805.00				
Prepaid Expenditures													
Other Current Assets													
Deferred Outflows of Resources													
SUBTOTAL		11,777,297.00	1,444,341.00	(155,455.00)	(107,501.00)	(106,710.00)	1,311,464.00	342,479.00	(265,153.00)				
Liabilities and Deferred Inflows													
Accounts Payable		14,543,081.00	6,461,580.00	561,298.00	(4,136,236.00)	(2,060,185.00)	2,294,632.00	(1,053,433.00)	(504,077.00)				
Due To Other Funds													
Current Loans		2,700,000.00											
Unearned Revenues													
Deferred Inflows of Resources													
SUBTOTAL		17,243,081.00	9,161,580.00	561,298.00	(4,136,236.00)	(2,060,185.00)	2,294,632.00	(1,053,433.00)	(504,077.00)				
Nonoperating													
Suspense Clearing		0.00											
TOTAL BALANCE SHEET ITEMS		(5,465,784.00)	(7,717,239.00)	1,358,126.00	4,028,735.00	1,954,475.00	(983,168.00)	1,395,912.00	238,924.00				
E. NET INCREASE/DECREASE (B - C + D)		(5,402,383.00)	(17,378,793.00)	(9,134,586.00)	(6,097,455.00)	(359,818.00)	13,878,184.00	(8,532,054.00)	2,665,676.00				
F. ENDING CASH (A + E)		36,291,103.00	18,912,310.00	9,777,724.00	3,680,269.00	3,320,451.00	17,198,635.00	8,666,581.00	11,332,257.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS													

	Object	ESTIMATES THROUGH THE MONTH OF					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH		11,332,257.00	10,841,077.00	19,133,638.00	12,286,978.00			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
	8010-8019 Principal Apportionment	14,715,151.00	7,924,696.00	7,924,696.00	14,715,152.00	0.00	115,214,004.00	
	8020-8079 Property Taxes	8,022,214.00	23,107,242.00	1,494,509.00	33,845,037.00	0.00	129,099,863.00	
	8080-8099 Miscellaneous Funds	(2,866,172.00)	(1,432,656.00)	(1,432,656.00)	(1,432,656.00)	(1,432,236.00)	(20,474,709.00)	
	8100-8299 Federal Revenue	1,346,436.00	204,335.00	1,888,520.00	850,000.00	2,144,289.00	10,440,146.00	
	8300-8599 Other State Revenue	0.00	1,319,929.00	251,703.00	6,571,330.00	3,483,248.00	19,322,356.00	
	8600-8799 Other Local Revenue	1,105,083.00	843,298.00	518,523.00	1,158,473.00	1,031,593.00	9,369,791.00	
	8910-8929 Interfund Transfers In						0.00	
	8930-8979 All Other Financing Sources						0.00	
TOTAL RECEIPTS		22,322,712.00	31,966,844.00	10,645,295.00	55,707,336.00	5,223,894.00	262,971,451.00	
C. DISBURSEMENTS								
	1000-1999 Certificated Salaries	11,913,438.00	12,174,202.00	11,908,027.00	2,741,030.00	1,103,596.00	124,504,950.00	
	2000-2999 Classified Salaries	3,063,692.00	2,653,918.00	2,627,689.00	3,067,419.00	436,889.00	32,563,647.00	
	3000-3999 Employee Benefits	5,294,832.00	5,608,814.00	5,879,314.00	8,596,339.00	1,214,961.00	69,999,367.00	
	4000-4999 Books and Supplies	225,157.00	447,015.00	560,837.00	3,648,036.00	768,819.00	8,837,645.00	
	5000-5999 Services	1,805,009.00	2,247,380.00	2,137,471.00	7,398,814.00	4,574,471.00	30,458,027.00	
	6000-6599 Capital Outlay	0.00	0.00	62,732.00	66,132.00	27,943.00	983,597.00	
	7000-7499 Other Outgo	1,140,081.00	1,191,338.00	566,474.00	5,536,858.00	48,380.00	10,417,485.00	
	7600-7629 Interfund Transfers Out				1,019,626.00		1,019,626.00	
	7630-7699 All Other Financing Uses						0.00	
TOTAL DISBURSEMENTS		23,442,209.00	24,322,667.00	23,744,544.00	32,074,254.00	8,175,059.00	278,784,344.00	
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
	9111-9199 Cash Not in Treasury						0.00	
	9200-9299 Accounts Receivable	401,030.00	198,743.00	123,076.00	1,705,555.00	(1,207,713.00)	8,642,821.00	
	9310 Due From Other Funds	(338,578.00)	(475,148.00)	5,847,823.00	800,000.00	938,212.00	2,880,194.00	
	9320 Stores	(3,531.00)	823.00	10,143.00	(55,000.00)	293,231.00	251,781.00	
	9330 Prepaid Expenditures						0.00	
	9340 Other Current Assets						0.00	
	9490 Deferred Outflows of Resources				0.00		0.00	
SUBTOTAL		58,921.00	(275,582.00)	5,981,042.00	2,450,555.00	23,730.00	11,774,796.00	
Liabilities and Deferred Inflows								
	9500-9599 Accounts Payable	(569,396.00)	(923,966.00)	(271,547.00)	8,000,000.00	7,030,872.00	14,543,081.00	
	9610 Due To Other Funds						0.00	
	9640 Current Loans						0.00	
	9650 Unearned Revenues						2,700,000.00	
	9690 Deferred Inflows of Resources						0.00	
SUBTOTAL		(569,396.00)	(923,966.00)	(271,547.00)	8,000,000.00	7,030,872.00	17,243,081.00	
Nonoperating								
	9910 Suspense Clearing						0.00	
TOTAL BALANCE SHEET ITEMS		628,317.00	648,384.00	6,252,589.00	(5,549,445.00)	(7,007,142.00)	(5,468,285.00)	
E. NET INCREASE/DECREASE (B - C + D)		(491,180.00)	8,292,561.00	(6,846,660.00)	18,083,637.00	(9,958,307.00)	(15,812,893.00)	
F. ENDING CASH (A + E)		10,841,077.00	19,133,638.00	12,286,978.00	30,370,615.00			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							20,412,308.00	

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	122,391,414.00	301	0.00	303	122,391,414.00	305	1,757,742.00		307	120,633,672.00	309
2000 - Classified Salaries	31,525,041.00	311	0.00	313	31,525,041.00	315	2,437,352.00		317	29,087,689.00	319
3000 - Employee Benefits	70,443,004.00	321	10.00	323	70,442,994.00	325	2,245,627.00		327	68,197,367.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,458,983.00	331	76,622.00	333	7,382,361.00	335	2,339,888.00		337	5,042,473.00	339
5000 - Services . . . & 7300 - Indirect Costs	27,913,332.00	341	0.00	343	27,913,332.00	345	9,569,568.00		347	18,343,764.00	349
TOTAL					259,655,142.00	365			TOTAL	241,304,965.00	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	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	393
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		64,679.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		141,350,252.00
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.		58.58%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	58.58%
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).	241,304,965.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	124,504,950.00	301	0.00	303	124,504,950.00	305	2,061,247.00		307	122,443,703.00	309
2000 - Classified Salaries	32,563,647.00	311	0.00	313	32,563,647.00	315	2,406,467.00		317	30,157,180.00	319
3000 - Employee Benefits	69,999,367.00	321	0.00	323	69,999,367.00	325	2,482,270.00		327	67,517,097.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,837,645.00	331	0.00	333	8,837,645.00	335	2,166,010.00		337	6,671,635.00	339
5000 - Services . . . & 7300 - Indirect Costs	29,884,888.00	341	0.00	343	29,884,888.00	345	11,720,369.00		347	18,164,519.00	349
TOTAL					265,790,497.00	365			TOTAL	244,954,134.00	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	94,512,388.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,259,932.00 380
3. STRS.	3101 & 3102	17,798,452.00 382
4. PERS.	3201 & 3202	1,137,290.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,998,826.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	19,370,596.00 385
7. Unemployment Insurance.	3501 & 3502	47,932.00 390
8. Workers' Compensation Insurance.	3601 & 3602	1,747,286.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		142,872,702.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		192,679.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		142,680,023.00 397
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.		58.25%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	58.25%
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).	244,954,134.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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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) 10,435,432.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 213,924,017.00

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) 4.88%

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)	9,627,576.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,762,679.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,067,726.43
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
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)	14,457,981.43
9. Carry-Forward Adjustment (Part IV, Line F)	(674,534.13)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,783,447.30

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	148,547,944.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	31,540,701.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	29,665,805.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,967,249.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	76,622.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,371,866.00
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)	203,666.00
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)	8,479.00
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)	20,811,913.57
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,934,111.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,376,873.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,696,979.00
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)	251,202,208.57

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)

5.76%

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)

5.49%

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>14,457,981.43</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(361,825.70)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.88%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.88%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.93%) times Part III, Line B18); zero if positive	<u>(674,534.13)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(674,534.13)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.49%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-337,267.07) is applied to the current year calculation and the remainder (\$-337,267.06) is deferred to one or more future years:	<u>5.62%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-224,844.71) is applied to the current year calculation and the remainder (\$-449,689.42) is deferred to one or more future years:	<u>5.67%</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>(674,534.13)</u>

Approved indirect cost rate: 5.88%
Highest rate used in any program: 6.93%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,972,638.00	221,408.00	5.57%
01	3060	364,670.00	21,443.00	5.88%
01	3310	3,082,994.00	181,280.00	5.88%
01	3312	323,437.00	19,018.00	5.88%
01	3327	116,000.00	6,821.00	5.88%
01	3410	369,349.00	25,600.00	6.93%
01	3550	455,890.00	22,852.00	5.01%
01	4035	755,728.00	39,846.00	5.27%
01	4201	57,245.00	3,366.00	5.88%
01	5640	148,035.00	10,174.00	6.87%
01	5810	762,820.00	22,646.00	2.97%
01	6264	477,868.00	28,099.00	5.88%
01	6378	59,207.00	3,481.00	5.88%
01	6382	969,678.00	57,017.00	5.88%
01	6385	116,427.00	6,497.00	5.58%
01	6387	747,268.00	43,939.00	5.88%
01	6500	27,008,211.00	1,588,083.00	5.88%
01	6512	170,402.00	10,020.00	5.88%
01	6520	463,468.00	29,471.00	6.36%
01	7220	283,518.00	16,671.00	5.88%
01	7338	46,945.00	2,760.00	5.88%
01	8150	6,724,028.00	395,373.00	5.88%
01	9010	3,317,586.00	62,113.00	1.87%
11	6391	5,538,818.00	307,761.00	5.56%
61	5310	6,149,718.00	302,566.00	4.92%
61	5320	547,261.00	26,925.00	4.92%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.97		162,877.87	162,878.84
2. State Lottery Revenue	8560	3,418,709.00		1,124,797.00	4,543,506.00
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)		3,418,709.97	0.00	1,287,674.87	4,706,384.84
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,350,531.00			1,350,531.00
2. Classified Salaries	2000-2999	367,000.00			367,000.00
3. Employee Benefits	3000-3999	825,287.00			825,287.00
4. Books and Supplies	4000-4999	675,891.00		1,262,107.00	1,937,998.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	200,000.00			200,000.00
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)		3,418,709.00	0.00	1,262,107.00	4,680,816.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.97	0.00	25,567.87	25,568.84
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	223,839,158.00	3.10%	230,768,894.00	-0.19%	230,341,865.00
2. Federal Revenues	8100-8299	172,516.00	0.00%	172,516.00	0.00%	172,516.00
3. Other State Revenues	8300-8599	4,613,286.00	-2.22%	4,511,020.00	-2.01%	4,420,401.00
4. Other Local Revenues	8600-8799	5,417,461.00	0.42%	5,440,461.00	0.17%	5,449,668.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(46,921,758.00)	4.55%	(49,055,030.00)	6.04%	(52,018,399.00)
6. Total (Sum lines A1 thru A5c)		187,120,663.00	2.52%	191,837,861.00	-1.81%	188,366,051.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				104,491,662.00		99,124,287.00
b. Step & Column Adjustment				1,567,375.00		1,568,596.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,934,750.00)		(3,373,707.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	104,491,662.00	-5.14%	99,124,287.00	-1.82%	97,319,176.00
2. Classified Salaries						
a. Base Salaries				22,495,889.00		21,133,924.00
b. Step & Column Adjustment				449,918.00		458,916.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,811,883.00)		(237,631.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,495,889.00	-6.05%	21,133,924.00	1.05%	21,355,209.00
3. Employee Benefits	3000-3999	48,679,582.00	10.28%	53,682,628.00	5.36%	56,560,614.00
4. Books and Supplies	4000-4999	4,439,604.00	-33.79%	2,939,604.00	0.00%	2,939,604.00
5. Services and Other Operating Expenditures	5000-5999	16,905,604.00	7.14%	18,113,009.00	3.27%	18,705,431.00
6. Capital Outlay	6000-6999	10,800.00	0.00%	10,800.00	0.00%	10,800.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,525,124.00	2.06%	5,639,040.00	2.09%	5,757,107.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,773,862.00)	-1.02%	(2,745,500.00)	0.04%	(2,746,586.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,019,626.00	26.52%	1,290,000.00	-10.85%	1,150,000.00
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)		200,794,029.00	-0.80%	199,187,792.00	0.94%	201,051,355.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(13,673,366.00)		(7,349,931.00)		(12,685,304.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		33,911,080.87		20,237,714.87		12,887,783.87
2. Ending Fund Balance (Sum lines C and D1)		20,237,714.87		12,887,783.87		202,479.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	202,480.00		202,480.00		202,480.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	20,035,234.87		12,685,303.87		(0.13)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,237,714.87		12,887,783.87		202,479.87

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
I. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	20,035,234.87		12,685,303.87		(0.13)
(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	8,424,041.34		8,748,282.00		8,935,765.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		28,459,276.21		21,433,585.87		8,935,764.87

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.

2018/19 Reduce 22.6 Certificated FTE due to projected declining enrollment (1,695,000), reduce 69.65 Certificated FTE, 31.0 Classified FTE and 6.0 Management FTE due to Reduction in Force Strategy (\$7,260,633) and other adjustments to Certificated Salaries 209,000. 2019/20 Reduce 12.8 Certificated FTE due to projected declining enrollment (960,000) and reduce 30.6 Certificated FTE, 2.2 Classified FTE and 1.3 Management FTE (\$2,651,000) due to Reduction in Force Strategy.

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	10,267,630.00	4.82%	10,762,747.00	-1.04%	10,650,573.00
3. Other State Revenues	8300-8599	14,709,070.00	-12.68%	12,843,828.00	-21.06%	10,138,379.00
4. Other Local Revenues	8600-8799	3,952,330.00	0.00%	3,952,330.00	0.00%	3,952,330.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	46,921,758.00	4.55%	49,055,030.00	6.04%	52,018,399.00
6. Total (Sum lines A1 thru A5c)		75,850,788.00	1.01%	76,613,935.00	0.19%	76,759,681.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,013,288.00		19,796,487.00
b. Step & Column Adjustment				300,199.00		296,947.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(517,000.00)		(807,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,013,288.00	-1.08%	19,796,487.00	-2.58%	19,286,434.00
2. Classified Salaries						
a. Base Salaries				10,067,758.00		10,208,093.00
b. Step & Column Adjustment				201,335.00		204,142.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(61,000.00)		(24,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,067,758.00	1.39%	10,208,093.00	1.76%	10,388,235.00
3. Employee Benefits	3000-3999	21,319,785.00	6.56%	22,717,846.00	4.72%	23,790,268.00
4. Books and Supplies	4000-4999	4,398,041.00	-3.30%	4,252,926.00	-21.32%	3,346,026.00
5. Services and Other Operating Expenditures	5000-5999	13,552,423.00	-13.48%	11,725,520.00	-3.24%	11,345,610.00
6. Capital Outlay	6000-6999	972,797.00	-94.17%	56,676.00	0.00%	56,676.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,465,500.00	18.42%	6,472,259.00	16.85%	7,562,825.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,200,723.00	-1.29%	2,172,361.00	0.05%	2,173,447.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		77,990,315.00	-0.75%	77,402,168.00	0.71%	77,949,521.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,139,527.00)		(788,233.00)		(1,189,840.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,016,623.25		2,877,096.25		2,088,863.25
2. Ending Fund Balance (Sum lines C and D1)		2,877,096.25		2,088,863.25		899,023.25
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,877,096.45		2,088,863.25		899,023.25
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	(0.20)		0.00		0.00
f. Total Components of Ending Fund Balance		2,877,096.25		2,088,863.25		899,023.25
(Line D3f must agree with line D2)						

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

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	223,839,158.00	3.10%	230,768,894.00	-0.19%	230,341,865.00
2. Federal Revenues	8100-8299	10,440,146.00	4.74%	10,935,263.00	-1.03%	10,823,089.00
3. Other State Revenues	8300-8599	19,322,356.00	-10.18%	17,354,848.00	-16.11%	14,558,780.00
4. Other Local Revenues	8600-8799	9,369,791.00	0.25%	9,392,791.00	0.10%	9,401,998.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		262,971,451.00	2.08%	268,451,796.00	-1.24%	265,125,732.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				124,504,950.00		118,920,774.00
b. Step & Column Adjustment				1,867,574.00		1,865,543.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,451,750.00)		(4,180,707.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	124,504,950.00	-4.49%	118,920,774.00	-1.95%	116,605,610.00
2. Classified Salaries						
a. Base Salaries				32,563,647.00		31,342,017.00
b. Step & Column Adjustment				651,253.00		663,058.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,872,883.00)		(261,631.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,563,647.00	-3.75%	31,342,017.00	1.28%	31,743,444.00
3. Employee Benefits	3000-3999	69,999,367.00	9.14%	76,400,474.00	5.17%	80,350,882.00
4. Books and Supplies	4000-4999	8,837,645.00	-18.61%	7,192,530.00	-12.61%	6,285,630.00
5. Services and Other Operating Expenditures	5000-5999	30,458,027.00	-2.03%	29,838,529.00	0.71%	30,051,041.00
6. Capital Outlay	6000-6999	983,597.00	-93.14%	67,476.00	0.00%	67,476.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,990,624.00	10.20%	12,111,299.00	9.98%	13,319,932.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(573,139.00)	0.00%	(573,139.00)	0.00%	(573,139.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,019,626.00	26.52%	1,290,000.00	-10.85%	1,150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		278,784,344.00	-0.79%	276,589,960.00	0.87%	279,000,876.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(15,812,893.00)		(8,138,164.00)		(13,875,144.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		38,927,704.12		23,114,811.12		14,976,647.12
2. Ending Fund Balance (Sum lines C and D1)		23,114,811.12		14,976,647.12		1,101,503.12
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	202,480.00		202,480.00		202,480.00
b. Restricted	9740	2,877,096.45		2,088,863.25		899,023.25
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	20,035,234.67		12,685,303.87		(0.13)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		23,114,811.12		14,976,647.12		1,101,503.12

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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	20,035,234.87		12,685,303.87		(0.13)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.20)		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	8,424,041.34		8,748,282.00		8,935,765.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		28,459,276.01		21,433,585.87		8,935,764.87
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.21%		7.75%		3.20%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		21,981.33		21,338.18		20,971.61
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		278,784,344.00		276,589,960.00		279,000,876.00
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)		278,784,344.00		276,589,960.00		279,000,876.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,363,530.32		8,297,698.80		8,370,026.28
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)		8,363,530.32		8,297,698.80		8,370,026.28
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	272,259,964.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,912,613.00
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	76,622.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,028,525.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,103,993.00
4. Other Transfers Out	All	9200	7200-7299	3,563,163.00
5. Interfund Transfers Out	All	9300	7600-7629	1,343,077.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				9,115,380.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		551,085.00
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)				251,783,056.00

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)		22,185.21
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,349.14
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.)	236,049,613.47	10,624.67
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)	236,049,613.47	10,624.67
B. Required effort (Line A.2 times 90%)	212,444,652.12	9,562.20
C. Current year expenditures (Line I.E and Line II.B)	251,783,056.00	11,349.14
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	9,923.00	0.00	0.00	(652,237.00)				
Other Sources/Uses Detail					0.00	1,343,077.00		
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	0.00	(33,663.00)	322,746.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					191,992.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA 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
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					500,000.00	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	500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	45,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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	0.00	0.00						
Other Sources/Uses Detail					0.00	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					0.00	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	0.00		
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	(21,760.00)	329,491.00	0.00				
Other Sources/Uses Detail					551,085.00	0.00		
Fund Reconciliation							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				
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	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	55,423.00	(55,423.00)	652,237.00	(652,237.00)	1,343,077.00	1,343,077.00	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	(17,557.00)	0.00	(573,139.00)				
Other Sources/Uses Detail					0.00	1,019,626.00		
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	0.00	(34,643.00)	271,745.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					374,564.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	4,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	70,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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	(21,800.00)	301,394.00	0.00				
Other Sources/Uses Detail					545,062.00	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 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				
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	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	74,000.00	(74,000.00)	573,139.00	(573,139.00)	1,019,626.00	1,019,626.00		

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	22,451	22,484		
Charter School				
Total ADA	22,451	22,484	N/A	Met
Second Prior Year (2015-16)				
District Regular	22,461	22,479		
Charter School				
Total ADA	22,461	22,479	N/A	Met
First Prior Year (2016-17)				
District Regular	22,055	22,052		
Charter School		0		
Total ADA	22,055	22,052	0.0%	Met
Budget Year (2017-18)				
District Regular	22,037			
Charter School	0			
Total ADA	22,037			

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	23,630	23,685		
Charter School				
Total Enrollment	23,630	23,685	N/A	Met
Second Prior Year (2015-16)				
District Regular	23,218	23,237		
Charter School				
Total Enrollment	23,218	23,237	N/A	Met
First Prior Year (2016-17)				
District Regular	23,256	23,287		
Charter School				
Total Enrollment	23,256	23,287	N/A	Met
Budget Year (2017-18)				
District Regular	23,181			
Charter School				
Total Enrollment	23,181			

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	22,479	23,685	
Charter School		0	
Total ADA/Enrollment	22,479	23,685	94.9%
Second Prior Year (2015-16)			
District Regular	22,072	23,237	
Charter School			
Total ADA/Enrollment	22,072	23,237	95.0%
First Prior Year (2016-17)			
District Regular	22,052	23,287	
Charter School	0		
Total ADA/Enrollment	22,052	23,287	94.7%
Historical Average Ratio:			94.9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **95.4%**

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	21,981	23,181		
Charter School	0			
Total ADA/Enrollment	21,981	23,181	94.8%	Met
1st Subsequent Year (2018-19)				
District Regular	21,338	22,502		
Charter School				
Total ADA/Enrollment	21,338	22,502	94.8%	Met
2nd Subsequent Year (2019-20)				
District Regular	20,972	22,115		
Charter School				
Total ADA/Enrollment	20,972	22,115	94.8%	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?

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)	229,875,597.00	233,765,289.00	232,239,929.00

	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)	22,316.14	22,300.41	22,230.12	21,586.97
b. Prior Year ADA (Funded)		22,316.14	22,300.41	22,230.12
c. Difference (Step 1a minus Step 1b)		(15.73)	(70.29)	(643.15)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.07%	-0.32%	-2.89%

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	219,232,603.00	223,839,158.00	230,768,894.00
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
c. Gap Funding (if district is not at target)	4,737,144.00	7,528,351.00	5,267,147.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	4,737,144.00	7,528,351.00	5,267,147.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	2.16%	3.36%	2.28%

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	2.09%	3.04%	-0.61%
LCFF Revenue Standard (Step 3, plus/minus 1%):	1.09% to 3.09%	2.04% to 4.04%	-1.61% to .39%

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)	129,099,863.00	129,099,863.00	129,099,863.00	129,099,863.00
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)	237,828,800.00	244,313,867.00	252,200,805.00	252,302,324.00
District's Projected Change in LCFF Revenue:		2.73%	3.23%	0.04%
LCFF Revenue Standard:		1.09% to 3.09%	2.04% to 4.04%	-1.61% to .39%
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)	162,551,369.37	181,115,745.52	89.7%
Second Prior Year (2015-16)	168,969,020.65	187,735,396.98	90.0%
First Prior Year (2016-17)	175,507,228.00	196,218,624.00	89.4%
	Historical Average Ratio:		89.7%

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.7% to 92.7%	86.7% to 92.7%	86.7% to 92.7%

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)	175,667,133.00	199,774,403.00	87.9%	Met
1st Subsequent Year (2018-19)	173,940,839.00	197,897,792.00	87.9%	Met
2nd Subsequent Year (2019-20)	175,234,999.00	199,901,355.00	87.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.09%	3.04%	-0.61%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.91% to 12.09%	-6.96% to 13.04%	-10.61% to 9.39%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.91% to 7.09%	-1.96% to 8.04%	-5.61% to 4.39%

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)	12,085,129.00		
Budget Year (2017-18)	10,440,146.00	-13.61%	Yes
1st Subsequent Year (2018-19)	10,935,263.00	4.74%	No
2nd Subsequent Year (2019-20)	10,823,089.00	-1.03%	No

Explanation:
(required if Yes)

2017/18 Decrease in funds for Title I and Title II grants.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	26,072,159.00		
Budget Year (2017-18)	19,322,356.00	-25.89%	Yes
1st Subsequent Year (2018-19)	17,354,848.00	-10.18%	Yes
2nd Subsequent Year (2019-20)	14,558,780.00	-16.11%	Yes

Explanation:
(required if Yes)

2017/18 Reduction in one time discretionary funds and expiration of College Readiness Grant and Prop 39 Clean Energy Grant. 2018/19 Expiration of Career Pathways Grant. 2019/20 Expiration of Career Technical Incentive Grant

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	9,562,102.00		
Budget Year (2017-18)	9,369,791.00	-2.01%	No
1st Subsequent Year (2018-19)	9,392,791.00	0.25%	No
2nd Subsequent Year (2019-20)	9,401,998.00	0.10%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	7,458,983.00		
Budget Year (2017-18)	8,837,645.00	18.48%	Yes
1st Subsequent Year (2018-19)	7,192,530.00	-18.61%	Yes
2nd Subsequent Year (2019-20)	6,285,630.00	-12.61%	Yes

Explanation:
(required if Yes)

2017/18 One time Augmentation for Math Text Books Adoption. 2018/19 Reduce One time Math Text Book Adoption. 2019/20 Expiration of Career Technical Incentive Grant.

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

First Prior Year (2016-17)	28,565,569.00		
Budget Year (2017-18)	30,458,027.00	6.62%	No
1st Subsequent Year (2018-19)	29,838,529.00	-2.03%	Yes
2nd Subsequent Year (2019-20)	30,051,041.00	0.71%	No

Explanation:
(required if Yes)

2018/19 Expiration of Career Pathways Grant.

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)	47,719,390.00		
Budget Year (2017-18)	39,132,293.00	-17.99%	Not Met
1st Subsequent Year (2018-19)	37,682,902.00	-3.70%	Met
2nd Subsequent Year (2019-20)	34,783,867.00	-7.69%	Met

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

First Prior Year (2016-17)	36,024,552.00		
Budget Year (2017-18)	39,295,672.00	9.08%	Met
1st Subsequent Year (2018-19)	37,031,059.00	-5.76%	Met
2nd Subsequent Year (2019-20)	36,336,671.00	-1.88%	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)

2017/18 Decrease in funds for Title I and Title II grants.

Explanation:

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

2017/18 Reduction in one time discretionary funds and expiration of College Readiness Grant and Prop 39 Clean Energy Grant. 2018/19 Expiration of Career Pathways Grant. 2019/20 Expiration of Career Technical Incentive Grant

Explanation:

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	278,784,344.00	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		5,750,000.00	5,750,000.00
c. Net Budgeted Expenditures and Other Financing Uses	278,784,344.00	8,363,530.32		

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%
	5,575,686.88	5,750,000.00

e. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	7,300,000.00	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:

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	7,563,355.58	7,767,144.34	8,339,041.34
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	31,012,455.88	40,453,836.34	33,708,600.87
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)	38,575,811.46	48,220,980.68	42,047,642.21
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	242,440,930.19	257,329,021.51	272,259,964.00
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)	242,440,930.19	257,329,021.51	272,259,964.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	15.9%	18.7%	15.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.3%	6.2%	5.1%

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)	2,816,602.65	181,715,673.14	N/A	Met
Second Prior Year (2015-16)	9,374,155.37	188,183,069.25	N/A	Met
First Prior Year (2016-17)	(6,755,588.00)	197,561,701.00	3.4%	Met
Budget Year (2017-18) (Information only)	(13,673,366.00)	200,794,029.00		

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)	23,729,277.12	28,475,910.85	N/A	Met
Second Prior Year (2015-16)	26,985,643.85	31,292,513.50	N/A	Met
First Prior Year (2016-17)	39,162,441.50	40,666,668.87	N/A	Met
Budget Year (2017-18) (Information only)	33,911,080.87			

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.)	21,981	21,338	20,972
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	278,784,344.00	276,589,960.00	279,000,876.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	278,784,344.00	276,589,960.00	279,000,876.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,363,530.32	8,297,698.80	8,370,026.28
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)	8,363,530.32	8,297,698.80	8,370,026.28

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)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	20,035,234.87	12,685,303.87	(0.13)
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)	(0.20)	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)	8,424,041.34	8,748,282.00	8,935,765.00
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)	28,459,276.01	21,433,585.87	8,935,764.87
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.21%	7.75%	3.20%
District's Reserve Standard (Section 10B, Line 7):	8,363,530.32	8,297,698.80	8,370,026.28
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?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

The District is using the One Time Discretionary funds to cover Salary and Benefits. The District will monitor the Budget closely to ensure it is in line with the Financial Forecast.

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?

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)?

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)	(43,407,612.00)			
Budget Year (2017-18)	(46,921,758.00)	3,514,146.00	8.1%	Met
1st Subsequent Year (2018-19)	(49,055,030.00)	2,133,272.00	4.5%	Met
2nd Subsequent Year (2019-20)	(52,018,399.00)	2,963,369.00	6.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	1,343,077.00			
Budget Year (2017-18)	1,019,626.00	(323,451.00)	-24.1%	Not Met
1st Subsequent Year (2018-19)	1,290,000.00	270,374.00	26.5%	Not Met
2nd Subsequent Year (2019-20)	1,150,000.00	(140,000.00)	-10.9%	Not Met

1d. **Impact of Capital Projects** No
Do you have any capital projects that may impact the general fund operational budget?

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

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)

2017/18 Increase Contribution to Fund 12 Child Development \$182K and eliminate contribution to F/17 General Reserve (\$500K). 2018/19 Contribution to F/17 General Reserve \$240K. 2019/20 Decrease Contribution to F/17 General Reserve (\$140K).

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	01/8011	01/5610	352,230
Certificates of Participation				
General Obligation Bonds	25	21/86XX & 8799	21/74XX	770,164,817
Supp Early Retirement Program	5	71/8662	71/5800	3,390,641
State School Building Loans				
Compensated Absences	15	01/8011	01/1000/2000	2,834,129

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
TOTAL:				776,741,817

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases	131,265	131,265	131,265	131,265
Certificates of Participation				
General Obligation Bonds	37,398,015	37,398,015	37,398,015	37,398,015
Supp Early Retirement Program	1,076,485	678,128	678,128	678,128
State School Building Loans				
Compensated Absences	179,000	179,000	179,000	179,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Total Annual Payments:	38,784,765	38,386,408	38,386,408	38,386,408
Has total annual payment increased over prior year (2016-17)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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:

The district's retirees who retired prior to September of 1990 are eligible for lifetime medical benefits for themselves and their spouses. Retirees who retired after September 1990 but before September 1994 are eligible for 100% medical benefits for themselves only up to age 65, if they meet the requirements of minimum age 55 and at least 20 years of service. Retirees after September 1994 are eligible for 100% medical benefits from our lowest cost HMO plan for themselves only up to age 65 with the requirement of minimum age 55 and at least 20 years of service.

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

Actuarial

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

Self-Insurance Fund	Governmental Fund
0	20,520,805

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

55,097,777.00

b. OPEB unfunded actuarial accrued liability (UAAL)

29,823,959.00

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Jul 01, 2016

5. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
4,499,268.00	4,717,272.00	5,972,564.00
0.00	0.00	0.00
2,713,272.00	2,658,994.00	2,690,328.00
381	376	371

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

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:

--

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

932,120.00
0.00

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)
a. Required contribution (funding) for self-insurance programs	9,768,421.00	10,354,526.00	10,975,798.00
b. Amount contributed (funded) for self-insurance programs	9,768,421.00	10,354,526.00	10,975,798.00

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	1,220.9	1,217.3	1,122.1	1,074.7

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

1,371,886

7. Amount included for any tentative salary schedule increases

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

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
20,329,559	21,549,333	22,842,292
100.0%	100.0%	100.0%
3.5%	6.0%	6.0%

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		
0	0	0

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
1,722,090	1,748,130	1,745,792
1.5%	1.5%	1.5%

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)
No	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	533.7	532.7	501.7	499.5

Classified (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

366,750

7. Amount included for any tentative salary schedule increases

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	12,005,431	12,725,757	13,489,302
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	3.5%	6.0%	6.0%

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:

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs	0	0	0

Classified (Non-management) Step and Column Adjustments

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	571,638	596,205	606,909
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	80.0	80.0	74.0	72.7

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Total cost of salary settlement			
% change in salary schedule from prior year			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases			

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)
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			

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

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)
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			

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 22, 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?

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

- 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)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- 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?

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

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

- 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)

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

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

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July 1 Budget
2017-18 Budget
Technical Review Checks

East Side Union High

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget
2016-17 Estimated Actuals
Technical Review Checks

East Side Union High

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	4201	5800	-24,899.00

Explanation: Per Federal review, prior year expenses were credited to the resource code.

01	4203	5800	-7,700.00
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Explanation: Per Federal Review, prior year expenses were credited to the resource code.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	4201	3900	-27,899.00

Explanation: Per Federal Review prior year expenses were credited to the resource code.

01	4203	3900	-7,016.00
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Explanation: Per Federal review, prior year expenses were credited to the resource code.

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.