

# **WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**

## **2017- 2018 BUDGET**



**June 14, 2017**

# **Table of Contents**

## **Section 1**

### **EXECUTIVE SUMMARY**

## **Section 2**

### **SUMMARY OF ALL FUNDS**

## **Section 3**

### **2017-2018 BUDGET STATE FORMS**

## **Section 4**

### **2017-2018 PUBLIC HEARING BUDGET PRESENTATION**



# **West Contra Costa Unified School District**

## **2017-2018 BUDGET**

### **Board Members**

**Elizabeth Block**  
*Board President*

**Valerie Cuevas**  
*Board Clerk*

**Madeline Kronenberg**  
*Board Member*

**Tom Panas**  
*Board Member*

**Mister Phillips**  
*Board Member*

### **District Staff**

**Matthew Duffy**  
*Superintendent*

**Sheri Gamba**  
*Associate Superintendent  
Business Services*

**Christopher Mount-Benites**  
*Associate Superintendent  
Business Services*

**Regina Webber**  
*Executive Director Business Services*

**Mark Bonnett**  
*Executive Director Business Services*

**Vincent Morales**  
*Director Business Services*

# **Section 1**

## **EXECUTIVE SUMMARY**

# **West Contra Costa Unified School District**



## **2017-18 Budget Executive Summary Board Meeting June 14, 2017 Public Hearing June 28, 2017 Adoption**

## State Budget - District Planning

The 2017-18 budget is scheduled to be adopted on June 28, 2017 conforming with State requirements including the Local Control Funding Formula (LCFF) model. The LCFF completely overhauled the system of funding and implemented a new accountability model for all school districts. The new accountability program is called the Local Control Accountability Program (LCAP).

The LCAP requires a greater outreach effort to school communities and their stakeholders in order to inform and solicit input. The desired result is greater accountability for school districts and better results for students.

## General Operating – Fund 01

### District Revenues

#### Local Control Funding Formula (LCFF)

The primary source of revenue for the district is LCFF. LCFF collapsed the majority of State categorical funding streams and established a funding model with supplemental and concentration add-ons. Programs formerly funded through categorical funding are now funded through LCFF. The LCFF model will not be fully funded at the targeted levels until 2020-2021. LCFF includes funding amounts based upon grade span and supplemental funding for specific student groups. Supplemental funding is provided based on the percentage of English Learners (EL), Foster Youth (FY) and Low Income (LI) students as compared to total enrollment. Concentration funding is provided in the case that these student groups exceed 55% or more of the student population. Base Grant and Grade Span Adjustments determine the amount of funding received in LCFF from the state but \*does not\* require that funding formula components follow factors for specific programming. Annually, the state determines whether to apply a Cost of Living Adjustment (COLA) to the base factors. As of the Governor's May Revise, the state is providing a 1.56% COLA for 2017-2018.

#### LCFF Revenue Components:

- Base Grant
- Grade Span Adjustments
  - K-3 Class Size Reduction
  - 9-12 Career Technical Education (CTE)
- Supplemental and Concentration

‘17-‘18 Targeted Per Pupil Funding (97% of Target funded) – Estimates per Governor's May Revise					
Grade	Base	Grade Span Adj.	Supplemental	Concentration	Total
TK-3	\$7,193	\$748	\$1,177	\$759	\$9,877
4-6	\$7,301		\$1,082	\$698	\$9,081
7-8	\$7,518		\$1,114	\$718	\$9,350
9-12	\$8,712	\$227	\$1,325	\$854	\$11,118

It is estimated that the District will receive a total of \$267,138,118 in LCFF during the 2017-18 school year. The funding consists of Base in the amount of \$211,397,685 and Supplemental and Concentration funding in the amount of \$51,037,388.

The assumptions used for this projection include:

- Funded average daily attendance: 27,119
- District unduplicated student count 74.11%

## **Other State and Local Revenue**

Other State Revenue includes State Lottery and Mandated Cost reimbursement. The estimated funding for Lottery is \$189 per pupil. The District participates in the Mandated Block Grant program and the estimated revenue for 2017-18 is \$986,000. The Governor's May revision included the announcement that anticipated one-time funding would be postponed to a future budget year. Local Revenue also consists of interest earnings and other miscellaneous revenues.

## **Parcel Tax – Local Support for Students**

The parcel tax program includes support for a wide variety of services to students of the District. The Parcel Tax is accounted for in a locally restricted account and is subject to review by the Parcel Tax Committee. The tax was set to expire in 2018-19 but the Board of Education placed an eight year renewal of the parcel tax on the ballot in November 2016. The parcel tax was passed with an overwhelming majority of 75%, illustrating the levels of commitment for educational programs shared by this community. The District expects to collect \$9.7 million in 2017-18. The new parcel tax will be collected beginning the 2019-20 school year and will expire in 2026-27. The parcel tax is shared with local charter schools who have students residing in the district.

A chart of budgeted expenses can be found in Appendix A.

## **Maintenance and Recreation Assessment District – MRAD**

In 1994 an effort to raise and sustain funding for outdoor facilities, the district formed the MRAD. In 1996 the formation of MRAD was followed by an election to continue these levies. This allows the District to levy taxes to support the maintenance and operations of fields and outdoor areas for the purpose of public use. MRAD revenue is budgeted for 2017-18 in the amount of \$5.6 million which pays for evening/after school custodial services, gardeners and outdoor capital projects.

## **District Revenues – Restricted and Unrestricted**

Revenues to the district are grouped into “buckets” or types – generally speaking, revenues are either restricted or unrestricted. Restricted or unrestricted describes the type of expense for which the revenue may be utilized. Unrestricted funds are utilized for any appropriate educational operational expense of the district whereas restricted funds are utilized specifically for the purpose(s) for which they are given to the district by the funding agency. Examples of restricted funds include the local Parcel Tax, various Federal funds, MRAD funds, and funds provided by various state grants. Restricted funds are received and utilized throughout the school year as various grants and projects are awarded or spent out and are often referred to as categorical revenue sources. Appendix B contains a list of the current restricted categorical funds.

The General Fund is the operating fund of the District; it is used to account for day-to-day operations. The fund contains both unrestricted and restricted revenues.

## **Major District Budget Expense Categories**

### **Staffing**

The majority of the budget is based upon the staffing required at each school site which is established by a staffing formula (Appendix C). Union contracts and Education Code establishes maximums for class size ratios. Boards may choose to further reduce class sizes through locally allocating resources to do so. Additionally, School Site Councils act to allocate categorical funds available at schools – some choose to fund staff in addition to required staffing levels. Classified staffing is allocated based upon the grade levels being served and in some cases by enrollment. There are also provisions in the classified union contract that provide for staffing of certain positions.

Another important component of the staffing allocation is the review of grant and special revenue proceeds. In many cases school sites and programs are not assured of funding in a subsequent year for certain grant sources. For those funding sources, the staffing budget has been removed and positions are eliminated unless a verifiable funding source is identified.

Staff salaries are listed separately from staff benefits and other portions of compensation such as pension contributions. All expenses that go directly or indirectly to supporting staff are part of total compensation which comprises 79% of the 2017-2018 proposed budget. Total compensation and the liability for future total compensation continues to grow largely due to increased costs in health care and employer contributions to employee retirement systems (CALSTRS & CALPERS) as addressed in the Looking Ahead section of the Executive Summary.

### **Local Control Accountability Plan (LCAP) Activities**

Beginning in 2014-2015, the district began to align district outcomes to dollars budgeted and spent in the LCAP. These efforts are described in the LCAP and are subject to a public hearing and adoption by the Board. LCAP is funded in the unrestricted general fund budget and the plan components for 2017-18 are paid for through Supplemental and Concentration Grant dollars. This year, the District is aligning base funding and restricted grant funding to the five major goal areas in order to help the public understand how all of the funding sources fit together. Through the LCAP, the district is expanding funding directly in the pervue of site principals and their associated Site Councils. This enables sites to make financial decisions locally in a manner determined to be most effective in addressing local school issues (Appendix D).

Adjustments within the Supplemental/Concentration fund programs will be necessary throughout the school year as activities are more fully planned and staff is hired. There are also a number of variables that will change the funding calculation for the Supplemental/Concentration funding that are not known until the school year is underway. For instance, the overall enrollment for each grade span level, the number of students qualified through free and reduced lunch or English Language Learner status as well as factors generated through legislation such as the percentage of



progress made toward funding at the State level (known as the gap percentage) are not finalized until after the adoption of the school district's budget.

Services and activities are aligned to the eight State priorities and organized by the District's five major goal areas. For a comprehensive review of the District's LCAP and its associated and aligned activities please access the District's webpage at <http://www.wccusd.net/Page/4328>.

*Goal 1: Improve student achievement for all students and accelerate student learning increases for ELL and low income students.*

*Goal 2: Improve instructional practice through professional development and professional learning communities at schools and recruiting and retaining high quality teachers and principals.*

*Goal 3: Increase parent and community engagement, involvement, and satisfaction.*

*Goal 4: Improve student engagement and climate outcomes, and allocate services to ELL and LI students.*

*Goal 5: Provide basic services to all students, including facilities, access to materials and technology.*

### **Prop 39 Energy Grant (restricted general fund)**

The California Clean Energy Jobs Act (Proposition 39) changed the corporate income tax code and allocates projected revenue to California's General Fund and the Clean Energy Job Creation Fund for five fiscal years, beginning with fiscal year 2013-14. The Proposition 39 Energy grant provides a per pupil allocation based upon average daily attendance. In addition, districts are eligible for funding based upon the free and reduced lunch counts to account for community need. School districts are required to submit plans in order to release funding for projects. Applications for the fund award require detailed information on projects and energy savings and are reviewed by the California Energy Commission before funding is allocated by the California Department of Education.

The allocated funding for West Contra Costa Unified for year 5 (2017-2018) is 1.7 million. The District is planning to complete LED lighting retrofit projects at Bayview Elementary, Fairmont Elementary, Hercules Middle, Hercules High School, and La Vonya DeJean Middle School during the summer of 2017.

### **Long Term Debt**

The District has made enormous progress toward eliminating the long term debt burden that originated in the 1990's. The Certificates of Participation (COPS) are the one outstanding debt from that period. The COP was refunded in 2005 and included a "make whole" provision which means that in order to pay the debt off early the District must pay interest guaranteed to investors when the debt was refunded. An additional COP was issued in 2016-17 to pay for an administrative building previously leased by the district. The purchase of the building saved \$4.1m over the fifteen years of debt service as compared to the continued lease terms.

<b>Long Term Debt Table</b>	<b>Principal June 2017</b>	<b>17-18 Payment</b>	<b>Pay off year</b>
<b>COPS 2005 Refunding</b>	\$6,250,000	\$923,299	2024
<b>COP Marina Purchase 2017</b>	\$5,250,000	\$180,482	2031
<b>Total</b>	\$11,500,000	\$1,103,781	

### **Per Pupil Allocations for Supplies**

Each school site is provided a budget based upon its student enrollment for the purpose of consumable supplies. The chart below illustrates the per pupil amounts allocated to each school site:

<b>Per Pupil Amount</b>		
	<b>Classroom Supplies</b>	<b>Admin Supplies</b>
<b>Elementary Schools</b>	22.00	7.00
<b>Middle Schools</b>	24.00	7.00
<b>High Schools</b>	33.00	10.00
<b>Alternative Ed</b>	33.00	10.00

### **Other District Funds**

#### **Adult Education – Fund 11**

The Adult Education program is funded through a consortium grant coupled with fee based classes. The grant includes seven program areas. The Adult Education program can expand upon the grant program through local initiatives and can charge fees for classes. While many districts eliminated this program during the economic downturn, the WCCUSD Board maintained the program in recognition of the support it provides to families of our students and the community at large. The program is now expected to be self-sufficient, as it was in the pre-recession period.

#### **Child Development (Pre-School) – Fund 12**

The district operates State funded pre-schools at 15 sites throughout the district. This is a special grant program that requires the use of this fund for the accounting of the grant revenues and expenditures that support the program.

#### **Cafeteria Special Revenue - Fund 13**

The Cafeteria Fund is a statutorily required and restricted fund used by the district to track the revenue and expenses related to the non-profit school food services program. Federal Regulations govern the nonprofit school food service program; school food authorities participating in the National School Lunch (NSLP), School Breakfast (SBP), and Special Milk (SMP) programs must establish and utilize a cafeteria fund. All federal, State, and local revenues, payments, and program reimbursement are deposited into the cafeteria fund and are to be used solely for the operation and improvement of this service. In addition, school nutrition program sponsors must comply with State and

federal limitations on the use of cafeteria funds. Expenditures from the cafeteria fund/account are governed by both federal and State laws.

Projected budgets in the cafeteria fund for 2017/18 are based on providing 3,046,500 lunches, 1,207,000 breakfasts, 500,000 suppers, 50,000 snacks, 300,000 Summer Feeding meals and catering sales for students in our district.

### **Special Reserve – Fund 17**

The Special Reserve fund has been used to house various reserves set aside by the Board since 2011-2012 during the recession. The Special Reserve Fund remains intact, based upon Board direction, with a \$13.8 million balance. The Board has directed that a 6% reserve be maintained through a combination of funds in the Special Reserve fund and the General fund. As a result of a public hearing held on February 15, 2017, the board adopted a resolution committing the Special Reserve Fund as indicated below. The Special Reserve fund includes:

<b>Special Reserve Fund</b>	
June 30, 2017 Balance	\$13,888,320
3% Reserve Toward 6% total	\$(10,497,964)
IT Equipment Replacement	\$(3,200,000)
Unassigned Sp. Reserve	\$190,356

### **Capital Facility Funds - Funds 21, 25, 35, 40**

Capital Projects Funds are used for the acquisition or construction of major capital facilities and other capital assets.

1. Fund 21 – Building Fund. This fund is used to account for the receipt and expenditure of proceeds from the sale of bonds (*Education Code section 15146*). The major expenditures in the Building Fund is related to the purchase and improvement of sites and the construction and modification of buildings.

The Board approved the Facilities Master Plan Implementation on June 15, 2016, which outlines the sequence, budget and types of projects by Site. The District anticipates planning and design, procurement, construction, and closeout activities at various Sites during the 2018 fiscal year.

2. Fund 25 – Capital Facilities Fund. This fund is used to account for the funds received from fees levied on developers or other agencies as a condition of approving a development (*Education Code sections 17620-17626 and Government Code Section 65995*). The District anticipates expenditures for growth related portable relocation projects.
3. Fund 35 – County School Facilities Fund. This fund is used to account for apportionment received from the State (*Education Code 17070.43*) for new school facility construction, modernization projects, and facility hardship projects. The District has submitted funding applications for various types of state funding programs. The following Sites have approved and unfunded applications that may receive an apportionment during fiscal year 2018: Peres Elementary,

Greenwood Academy, Coronado Elementary, Helms Middle and Kennedy High School for work performed.

4. Fund 40 – Special Reserve Fund for Capital Outlay Projects. This fund is used for the accumulation of General fund moneys for capital outlay purposes (*Education Code Section 42840*). The District anticipates planning and design, procurement, construction and closeout activities at various Sites throughout the District that will improve facilities with a focus on restrooms, waterproofing, and re-roofing.

State School Building Program and the Special Reserve for Capital Outlay housed the former RDA funds. The budgets for these funds total \$91 million with \$88.4 million from the Bond Fund.

### **Debt Service Funds – Fund 51 and 52**

The Bond Interest and Redemption Fund (County level bond debt payments), is used to reflect information provided by Contra Costa County related to bond debt payments. The Debt Service Fund (COP), is maintained to comply with the stipulation of the 2005 COP that the district hold funds in reserve specifically for the COP.

### **Self Insurance – Fund 67**

The District participates in a property and liability joint powers agency consortium to insure property and liability. The self insurance fund is used primarily to account for contributions to the self insurance program and to pay for costs related to the program.

### **Retiree Benefit – Fund 71**

The retiree benefit fund accounts are where post retirement health benefit entries are made and where the trust fund for post retirement benefits is booked.

### **Other Post Retirement Benefit Liability (OPEB) or Retiree Health Benefits**

The Board has taken action, with the agreement of employee groups, to substantially reduce the District's long term liability for post-employment health care. Changes made to retiree benefit plan structures have stabilized the program and protected the District from increased costs for future retirees. It has not changed the fact that the District has a pay-as-you go program where costs must be budgeted and paid for those who retired prior to July of 2010 and for those who are in the new programs. The ten year annual average cost increase is 7%. Over the past three years rates have increased, but costs have remained fairly stable, running between \$18-19 million per year, due to the fluctuation in participants as well as their individual choices of program and Medicare eligibility. The Board took action during the 2016-17 school year, placing the retiree benefit fund into an irrevocable trust housed with CalPERS. This will help the district by partially offsetting the liability created by OPEB on the district's financial statement.

## **Looking Ahead – WCCUSD Budget in the near future**

In this section we look ahead at major budgetary components that will significantly affect the district's budget in subsequent years. Each of the areas briefly discussed in this section are having or will have a major impact that will need to be carefully considered and planned for.

### **Multi Year Projection**

The multi-year projection for the Districts adopted budget utilizes the County Office of Education recommended assumptions that were announced at the Governor's May Revise. These assumptions are published by the California Department of Finance, School Services of California and the Fiscal Crisis Management Team for the development of revenue projections. Expenditure projections include estimated step and column increases as well as staffing changes based upon enrollment or expiration of one-time funding. Supply and service expenditures utilize the California Consumer Price Index as an estimate for cost increases.

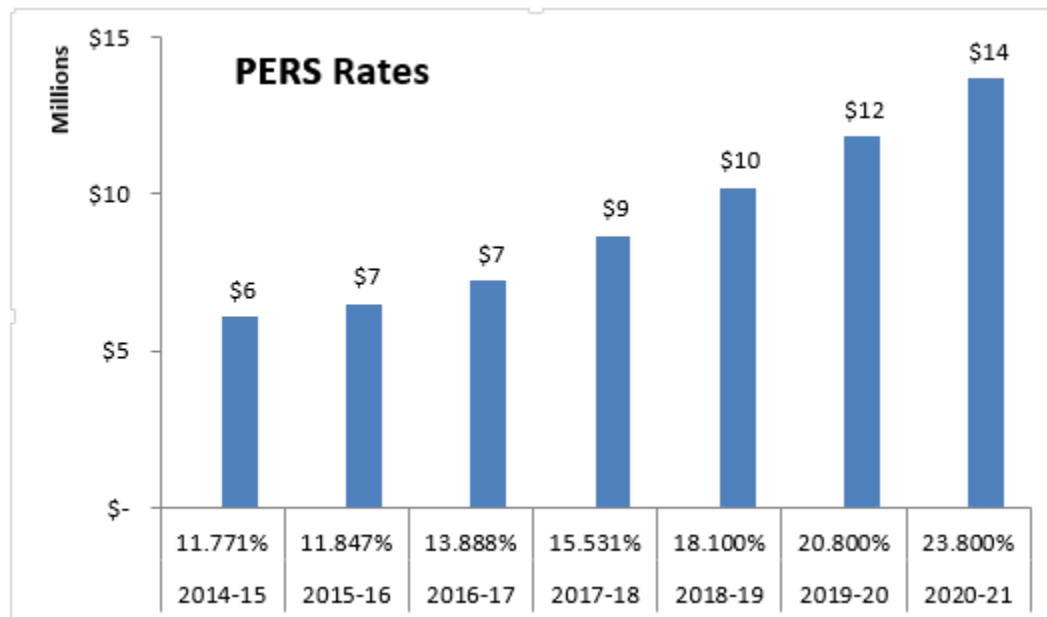
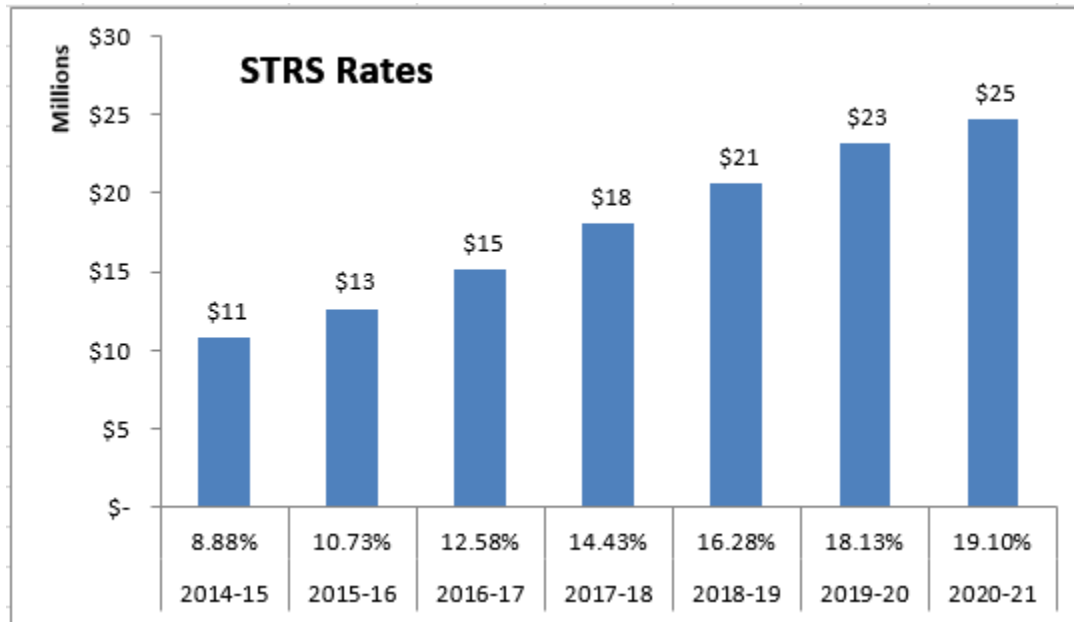
#### 2018-19 Assumptions

- Funded ADA: 27,012
- LCFF Gap Funding Rate: 71.53%
- District Unduplicated Percentage: 74%
- Estimated Supplies Increase: California CPI 3.19%
- Step and Column: 1.0%
- CalPERS Rate: 18.1%
- Cal STRS Rate: 16.28%
- Active Health Benefits: 0%
- Retiree Health Benefits: 0%
- Reserve for economic uncertainty 6%

#### 2019-20 Assumptions

- Funded ADA: 26,883
- LCFF Gap Funding Rate: 73.51%
- District Unduplicated Percentage: 74%
- Estimated Supplies Increase: California CPI 2.86%
- Step and Column: 1.0%
- CalPERS Rate: 20.8%
- Cal STRS Rate: 18.3%
- Active Health Benefits: 0%
- Retiree Health Benefits: 0%
- Reserve for economic uncertainty 6%

## Retirement System Employer Contribution Increases



The combined cost related to the rate increase for 2017-18 is \$4.4 million, for 2018-19 it is projected to be \$4 million, 2019-20 \$4.2 million with similar increase levels each year thereafter. These increases consume revenue growth year over year. For instance, in 2018-19 the District expects an increase in LCFF Base funding of \$2.3 million, the retiree increase is \$4 million **exceeding the District's Base growth by \$1.3 million.**

## Deficit Spending

During budget development it is important to plan toward eliminating deficit spending if deficits are anticipated in the coming years. Deficit spending can be tracked by monitoring the ending fund balance each year. Strictly speaking it is the comparison of

current year revenues to current year expenses. It is reflected in the State reports and is described as the net decrease in fund balance.

During the 2009 and 2010 fiscal years the unrestricted ending fund balance declined and the trend is projected to continue starting 2016-17 through 2018-19. While this is not a desirable trend, the fund balance had been carefully monitored to make sure the appropriate funds are in place for the required 3% reserve. The following table illustrates the unrestricted ending fund balance for each year end closing plus the projections for fund balance which are included in the multi-year projection.

June 2012	June 2013	June 2014	June 2015	June 2016
\$23,376,077	\$23,376,077	\$21,992,229	\$22,217,132	\$49,306,871
Net Increase (Decrease):	\$0	(\$1,383,848)	\$224,903	\$27,089,739
Multi-Year Projection	June 2017	June 2018	June 2019	June 2020
	projected	projected	projected	projected
Fund Balance	\$47,490,851	\$41,171,619	\$34,772,424	\$28,130,380
Net Increase (Decrease):	(\$1,816,020)	(\$6,319,232)	(\$6,399,195)	(\$6,642,044)

Projected structural deficits are **not** inclusive of fixed cost increases (utilities, benefit rate increases) or potential raises beyond year-to-year increases in step and column. Therefore, our future budget planning should be inclusive of careful consideration of reducing both projected deficits and any plans to increase expenses in these areas.

### Support Systems and Operational Driven Costs

Core material adoptions and replacements (i.e. textbooks, support materials etc.) are now funded through LCFF dollars. This will require that a portion of LCFF funding be set aside to meet the material adoption and replacement costs annually. Staff will be working on a multi-year materials plan that will estimate the funding amounts which will need to be built into the future budgets. Consideration of budget priorities must also include the movement of texts to electronic media utilizing the district's one-to-one initiative. A thorough analysis of the necessary support to teachers and students related to the effective use of technology and the repair, replacement and upkeep of the devices and the infrastructure will become a more prominent consideration for the use of district funding.

The Federal Erate program has shifted funding away from operations and more into infrastructure. The District relied in the past upon the funding for Erate to offset the cost of telecommunications including cell phones, voice over IP and web services. Based upon the reduction of funding for these services the District should consider reducing or revising the formerly funded operational services to reduce costs.

As the District opens and operates new campuses the Board should consider the level of staffing provided to keep campuses in top operating condition. Past studies indicate the District is understaffed for the square footage we are operating in terms of the maintenance and custodial staff. As we add more sophisticated building components, such as technology infrastructure, climate control and security systems it is important to consider the number and types of staff provided to keep these investments in good working order for our students.

## **Deferred Maintenance**

The Deferred Maintenance program as a separate funding model no longer exists under the LCFF. However, the obligation to keep schools in good repair is clearly stated as one of the eight state priorities. Capital projects related to bond eligible schools have been accomplished over the past few years through the bond construction program. However, it is incumbent upon the District to identify a funding source and plan for projects and long term maintenance in order to insure that district schools are kept in good repair. These dollars will provide funding for projects identified by the Operations Division. Beginning in 2017-18 the Deferred Maintenance Fund will no longer be an approved fund according to the State Accounting Manual. Therefore, a restricted budget under resource 8150 for the purpose of tracking the Deferred Maintenance Program has been added to the general fund. A total of \$10.9 million is contributed to the maintenance program, including for deferred maintenance. This contribution is required in order for the district to be eligible to participate in the State School Building Bond program, which helps offset bond program costs for certain eligible projects.

## **Funding Trends**

The Local Control Funding Formula's Supplemental Concentration funding is growing much faster than Base funding. While Supplemental Concentration funding is technically unrestricted it is clear based upon lawsuits and challenges all over the state that District's will be facing scrutiny on how the funding is spent. The District's structural deficit must be addressed in the coming year and this is particularly challenging when growth is occurring in one sector of funding while cuts will be required in others. The Board must continue to be diligent in planning for the District as new funding models and State and Federal budgets are developed and communicated. Staff will be working on cost containment for the 2017-18 school year to accomplish additional savings to help close the deficit this year and in future years. The Board will be provided with the information regarding the newly adopted State Budget to revise the District's budget in 45 days. If a revised budget is necessary it will be presented at the July 19, 2017 Board Meeting.



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**MEASURE "G" PARCEL TAX SUMMARY OF REVENUES AND EXPENDITURES FOR THE FISCAL**  
**YEAR ENDING JUNE 30,2018**

**APPENDIX A**

Description	Original Budget
<b>Revenue</b>	
Other local sources	9,751,593.00
<b>Total Revenue</b>	<b>9,751,593.00</b>
<b>Expenditures</b>	
<b>Protecting core academics</b>	
Certificated salaries	-
Classified salaries	-
Employee benefits	-
Books and supplies	870,438.00
Services and other operating expenditures	-
Capital outlay	-
<b>Total</b>	<b>870,438.00</b>
<b>Attracting and retaining qualified teachers</b>	
Certificated salaries	2,397,330.00
Classified salaries	-
Employee benefits	1,018,600.00
Books and supplies	-
Services and other operating expenditures	-
Capital outlay	-
<b>Total</b>	<b>3,415,930.00</b>
<b>Preparing students for college and the workforce</b>	
Certificated salaries	-
Classified salaries	-
Employee benefits	-
Books and supplies	-
Services and other operating expenditures	-
Capital outlay	-
<b>Total</b>	<b>-</b>
<b>Providing smaller class sizes for the youngest children</b>	
Certificated salaries	-
Classified salaries	-
Employee benefits	-
Books and supplies	-
Services and other operating expenditures	-
Capital outlay	-
<b>Total</b>	<b>-</b>
<b>Providing classroom computers and technology</b>	
Certificated salaries	-
Classified salaries	-
Employee benefits	-
Books and supplies	-
Services and other operating expenditures	-
Capital outlay	-
<b>Total</b>	<b>-</b>
<b>Improving safety on and around our campuses</b>	
Certificated salaries	-
Classified salaries	352,297.00
Employee benefits	237,297.00
Books and supplies	-
Services and other operating expenditures	22,500.00
Capital outlay	-
<b>Total</b>	<b>612,094.00</b>
<b>Supporting after-school programs</b>	
Certificated salaries	233,041.00
Classified salaries	149,519.00
Employee benefits	111,274.00
Books and supplies	40,591.00
Services and other operating expenditures	454,475.00
Capital outlay	11,100.00
<b>Total</b>	<b>1,000,000.00</b>

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**MEASURE "G" PARCEL TAX SUMMARY OF REVENUES AND EXPENDITURES FOR THE FISCAL**  
**YEAR ENDING JUNE 30,2018**

**APPENDIX A**

Description	Original Budget
<b>Supporting science laboratories, materials and activities</b>	
Certificated salaries	-
Classified salaries	-
Employee benefits	-
Books and supplies	-
Services and other operating expenditures	-
Capital outlay	-
<b>Total</b>	<b>-</b>
<b>Supporting libraries</b>	
Certificated salaries	998,025.00
Classified salaries	1,022,121.00
Employee benefits	1,107,688.00
Books and supplies	-
Services and other operating expenditures	-
Capital outlay	-
<b>Total</b>	<b>3,127,834.00</b>
<b>Payment to Charter Schools</b>	<b>725,297.00</b>
<b>Total</b>	<b>725,297.00</b>
<b>Grand totals all programs</b>	
Certificated salaries	3,628,396.00
Classified salaries	1,523,937.00
Employee benefits	2,474,859.00
Books and supplies	911,029.00
Services and other operating expenditures	476,975.00
Capital outlay	11,100.00
Transfers to District or Charter	725,297.00
<b>Grand Total Expenditures</b>	<b>9,751,593.00</b>

**WEST CONTRA COSTA UNIFIED  
2017-18 CATEGORICAL REVENUE SOURCES**

Resource	Adopted Budget/Grant Description	Revenue @ Adoption(award amount)	Federal/Local/State	Carry Over (2016-17)	Ongoing Funding	Competitive/Periodic/Yr End
3010	Title I	\$ 7,097,959	Federal		X	
3310	SpEd IDEA	\$ 5,378,611	Federal		-X	
3311	SpEd IDEA Part B Private Schools	\$ 21,389	Federal		X	
3315	SpEd IDEA Pre-K	\$ 314,318	Federal		-X	
3320	SpEd IDEA Pre-K	\$ 731,750	Federal		-X	
3327	Mental Health Services	\$ 326,573	Federal		-X	
3345	SpEd Pre-K Staff Develop	\$ 2,080	Federal		X	
3385	SpEd IDEA Early Intervention	\$ 83,664	Federal		X	
3395	SpEd Alternative Disputeres	\$ 21,097	Federal		X	
3412	Dept of Rehab-Transition	\$ 257,674	Federal		X	
3550	Carl Perkins-CTE	\$ 275,382	Federal		X	X
4035	Title II	\$ 1,814,899	Federal		X	X
4124	21st Century	\$ 335,192	Federal		-X	X
4201	Title III Immigrant Ed Prog	\$ 106,374	Federal		X	X
4203	Title III EL	\$ 1,541,748	Federal		X	
5630	McKinney Vento-Homeless	\$ 124,873	Federal		-X	X
5640	Medi-cal Billing	\$ 750,000	Federal		-X	X
5840	CA Promise	\$ 111,839	Federal		-X	X
<b>TOTAL FEDERAL</b>		<b>\$ 19,295,422</b>	<b>\$ -</b>	<b>\$ -</b>		
9011	Project Read	\$ 74,040	Local		-X	2018
9133;9134	Medi-cal Billing	\$ 43,133	Local		-X	
9135	School Based Medi-cal Clinic	\$ 384,408	Local		-X	
9190	Parcel Tax	\$ 9,751,593	Local		X	2019
9200	MRAD	\$ 5,550,000	Local		-X	
9513	ROC/P - revenue plus contribution	\$ 63,936	Local		-X	2018
9515	Hellman Foundation	\$ 100,000	Local		X	2018
9531	Chevron	\$ 97,906	Local		X	X
9590	West County Safe Trans MSRJ	\$ 64,810	Local		X	X
9595	Irene Scully Family Foundation	\$ 342,869	Local			1X
9616	California Emerging Tech Fund	\$ 78,011	Local			
9620	YMCA James Morehouse Project	\$ 105,731	Local		X	X
9668	TUPE	\$ 10,000	Local		X	
<b>TOTAL LOCAL</b>		<b>\$ 16,666,437</b>	<b>\$ -</b>	<b>\$ -</b>		
6010	Healthy Start-AFTER SCHOOL (ASES)	\$ 3,505,467	State		-X	X
6230	California Clean Energy	\$ 1,300,000	State		X	
6300	Restricted Lottery	\$ 1,217,776	State		X	
6382	Career Pathways Trust	\$ 139,514	State		-X	2018
6385	CA Partnership Academy	\$ 724,500	State		X	X
6387	CTE Incentive Grant	\$ 146,272	State		-X	2019
6500	Special Education AB602	\$ 17,301,964	State		-X	
6512	SpEd Mental Health Services	\$ 1,713,224	State		-X	
6515	SpEd Infant	\$ 13,597	State		-X	
6520	Workability	\$ 262,732	State		X	X
7220	Partnership Academy	\$ 298,800	State		X	X
8150	Routine Repair & Maintenance	\$ 50,000	State			1X
<b>TOTAL STATE</b>		<b>\$ 26,673,846</b>	<b>\$ -</b>			
-x = Program funding reduction as compared to prioryear						

**West Contra Costa Unified School District  
2017-18 Staffing Matrix**

**APPENDIX C**

<b>ELEMENTARY</b>	
Position	FTE/Funding
Principal	1.0 FTE (General Fund)
Vice Principal	If enrollment is 500(+) and UPP is greater than 90% =1.0 FTE (LCAP) OR
	If enrollment is 450(+) and UPP is greater than 90%= 0.5 FTE (LCAP) OR
	If UPP is greater than 97% and not mentioned above= 0.5 FTE (LCAP)
Teachers	TK-3rd Graders: 24:1
	4th-6th Graders: 33:1
Secretary	1.0 FTE (General Fund)
Typist Clerk I	If UPP is greater than 80% =1.0 FTE ( 0.5 FTE LCAP & 0.5 FTE General Fund)
	If UPP is less than 80% = 0.66 FTE (0.33 FTE LCAP & 0.33 FTE General Fund)
Graduate Tutor	If UPP is greater than 96.5% = 2.0 FTE (LCAP)
	If UPP is greater than 60% = 1.0 fte (LCAP)
Library Media Specialist (1 day per week)- Roving	1.0 FTE (Parcel Tax)
Custodian	1.0 FTE head custodian (General Fund)
	1.0 FTE night custodian (General Fund)
Yard Duty Supervisors	1.5 hrs per 100 enrollment= Enrollment ( rounded to the nearest 100)/ 100 * 1.5 * Rate * Workday)
School Community Workers (SCOW)	If UPP is greater than 60% = 1.0 FTE (LCAP)
<b>K-8</b>	
Position	FTE/Funding
Principal	1.0 FTE (General Fund)
Vice Principal	If enrollment is 500(+) and UPP is greater than 90% =1.0 FTE (LCAP) OR
	If enrollment is 450(+) and UPP is greater than 90%= 0.5 FTE (LCAP) OR
	If UPP is greater than 97% and not mentioned above= 0.5 FTE (LCAP)
Teacher	K-3rd Graders: 24:1
	4th-8th Graders: 33:1
Secretary @ Mira Vista	1.0 FTE (General Fund)
Office Manager @ Stewart	1.0 FTE (General Fund)
Typist Clerk I @ Mira Vista	If UPP is greater than 80% =1.0 FTE ( 0.5 FTE LCAP & 0.5 FTE General Fund)
	If UPP is less than 80% = 0.66 FTE (0.33 FTE LCAP & 0.33 FTE General Fund)
Typist Clerk II @ Stewart	If enrollment is less than 1000 =1.0 FTE (General Fund)
	If enrollment is greater than 1000 =2.0 FTE (General Fund)
Graduate Tutor	If UPP is greater than 96.5% = 2.0 FTE (LCAP)
	If UPP is greater than 60% = 1.0 fte (LCAP)
Library Media Specialist (1 day per week)- Roving	1.0 FTE (Parcel Tax)
Custodian	1.0 FTE head custodian (General Fund)
	1.0 FTE night custodian (General Fund)
Yard Duty Supervisors	1.5 hrs per 100th Enrollment= Enrollment (rounded to the nearest 100th)/ 100 * 1.5 * Rate * Workday)
<b>JUNIOR HIGH/MIDDLE</b>	
Position	FTE/Funding
Principal	1.0 FTE (General Fund)
Assistant Principal	1.0 FTE (General Fund)
Office Manager	In addition, if enrollment is 800(+) and UPP is greater than 85% =1.0 FTE (LCAP)
Teacher	1.0 FTE (General Fund)
Teacher - Class Size Reduction @ targeted schools with a UPP greater than 55%	32:1
	Crespi 2.4 FTE (LCAP)
	De Jean 2.0 FTE (Tittle I)
	Helms 4.6 FTE ( 2.0 FTE Tittle I, 2.6 FTE LCAP)
Attendance Clerk	Pinole 2.20 FTE (LCAP)
	1.0 FTE (General Fund)
Typist Clerk II	If enrollment is less than 1000 =1.0 FTE (General Fund)
	If enrollment is greater than 1000 =2.0 FTE (General Fund)
Counselor	338 : 1
Information Literacy Assistant	1.0 FTE (Parcel tax)
Librarian	1.0 FTE (Parcel tax)
Graduate Tutor	If UPP is greater than 60% = 1.0 fte (LCAP)
Campus Security Officers I and II (CSO)	If enrollment is greater than 900 = 2 CSO I ( LCAP) & 1 CSO II (Gen Fund)
	If enrollment is less than 900 = 1 CSO I (LCAP) & 1 CSO II (Gen Fund)

## West Contra Costa Unified School District 2017-18 Staffing Matrix

Custodian	1 Custodial Supervisor (General Fund) 2.0 -4.0 Custodians, based on site's square footage (General Fund)
School Community Workers (SCOW)	If UPP is greater than 60% = 1.5 FTE (LCAP) If UPP is greater than 95% = 2.0 fte (LCAP) If UPP is greater than 95% and enrollment is 1000(+) = 3.0 fte
School Community Workers (SCOW) @ Mira Vista	If UPP is greater than 60% = 1.0 FTE (LCAP)
<b>HIGH</b>	
<b>Position</b>	<b>FTE/Funding</b>
Principal	1.0 FTE (General Fund) 2.0 FTE (General Fund)
Assistant Principal	In addition, if enrollment is greater than 800 and UPP is greater than 85%=1.0 FTE (LCAP)
Teacher	32:1 De Anza 6.2 FTE (LCAP) El Cerrito 1.00 FTE (LCAP) HerculesS 1.0 FTE (LCAP) Kennedy 4.2 FTE (1.0 FTE Tittle I, 3.2 FTE LCAP) Pinole Valley 5.2 FTE (LCAP) Richmond 7.40 FTE (1.2 FTE Tittle I, 6.2 LCAP)
Teacher - Class Size Reduction @ targeted schools with a UPP greater than 55%	
Counselor	800 : 1
College Counselor	If UPP is greater than 50%=1.0 FTE (LCAP)
Office Manager	1.0 FTE (General Fund)
Registrar	1.0 FTE (General Fund)
Attendance Clerk	1.0 FTE (General Fund)
Cashier	1.0 FTE (General Fund)
Typist Clerk II	If enrollment is less than 1000 =1.0 FTE (General Fund) If enrollment is greater than 1000 =2.0 FTE (General Fund)
Work Experience Clerk	0.47 FTE (General Fund)
Information Literacy Assistant	1.0 FTE (Parcel tax)
Librarian	1.0 FTE (Parcel tax)
Graduate Tutor	If UPP is greater than 60% = 1.0 fte (LCAP)
Campus Security Officers I and II (CSO)	If enrollment is greater than 900 = 3 CSO I ( LCAP) & 1 CSO II ( GenFund) If enrollment is less than 900 = 2 CSO I (LCAP) & 1 CSO II (Gen Fund)
Custodian	1.0 FTE custodial supervisor (General Fund) 4.0-6.0 FTE Custodians, based on site's square footage (General Fund) 1 Building Maintenance ( Maintenance Fund)
School Community Workers (SCOW)	If UPP is greater than 60% = 1.5 FTE (LCAP) If UPP is greater than 95% = 2.0 fte (LCAP) If UPP is greater than 95% and enrollment is 1000(+) = 3.0 fte
<b>ALTERNATIVE EDUCATION</b>	
<b>Position</b>	<b>FTE/Funding</b>
Principal @ Greenwood and Vista	1.0 FTE (General Fund) 1.2 FTE @ Harbour Way (General Fund)
Teacher	9.23 FTE @ Vista (Education Prot. Acct/ Special Ed and General Fund) 10 FTE @ Middle College ( Education Prot. Acct)
Office Manager @ Greenwood, Vista and Middle College	1.0 FTE (General Fund)
Attendance Clerk @ Greenwood	1.0 FTE (General Fund)
Coordinator @ Middle College	1.0 FTE
Information Literacy Assistant @ Greenwood	1.0 FTE (Parcel tax)
Typist Clerk II @ Vista	If enrollment is less than 1000 =1.0 FTE (General Fund) If enrollment is greater than 1000 =2.0 FTE (General Fund)
College Counselor	If UPP is greater than 50%=1.0 FTE (LCAP)
Counselor	1.0 FTE (Parcel Tax) @ Greenwood & 1.0 FTE (LCAP) 0.40 FTE parcel tax @ Vista 0.6 FTE parcel tax @ Middle College
Campus Security Officers I and II (CSO) @ Greenwood and Vista	2 CSO I and 1 CSO II @ Greenwood 1 CSO I @ Vista - 0.53 FTE
Custodian	1.0 FTE custodian @ Greenwood (General Fund) 1.0 FTE head custodian @ Greenwood (GF) 1.0 FTE Custodian @ Vista (0.5 FTE parcel tax and 0.5 FTE LCAP)

# SITE PROJECTIONS 2017-18

# APPENDIX D

ELEMENTARY SCHOOLS									
SITE #	NAME	PROJECTED ENROLLMENT 17-18	UNDUPLICATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS *	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
104	BAYVIEW	551	95%	0%	\$ 3,269,835.00	\$ 261,198.00	25.00	3.00	7.47
105	CHAVEZ	511	97%	3%	\$ 3,212,185.00	\$ 264,056.00	24.00	2.00	6.80
110	COLLINS	316	68%	7%	\$ 3,238,916.00	\$ 66,200.00	21.00	1.20	9.53
112	CORONADO	410	95%	0%	\$ 3,062,239.00	\$ 206,232.00	18.30	1.50	9.73
115	DOVER	702	97%	0%	\$ 4,119,275.00	\$ 325,873.00	32.00	3.00	8.20
116	DOWNER	588	97%	2%	\$ 4,225,893.00	\$ 287,634.00	29.00	3.00	12.40
117	ELLERHORST	319	49%	12%	\$ 2,420,010.00	\$ 55,480.00	17.00	1.00	5.00
122	HIGHLAND	464	90%	5%	\$ 3,308,253.00	\$ 195,029.00	22.00	2.00	8.75
123	FAIRMONT	510	68%	7%	\$ 3,948,229.00	\$ 109,353.00	25.10	2.00	9.00
124	FORD	460	95%	0%	\$ 3,149,129.00	\$ 195,425.00	22.00	1.50	9.93
125	GRANT	418	98%	11%	\$ 3,208,322.00	\$ 235,302.00	22.00	2.00	6.50
126	LUPINE HIL	305	53%	13%	\$ 2,506,368.00	\$ 60,945.00	19.00	1.00	3.67
128	HANNA RNCH	488	35%	0%	\$ 2,654,916.00	\$ 53,769.00	20.00	1.00	3.67
127	HARDING	393	43%	7%	\$ 3,083,817.00	\$ 55,751.00	23.00	1.00	5.27
130	KENSINGTON	486	15%	2%	\$ 2,987,633.00	\$ 34,082.00	22.00	1.00	4.47
132	KING	432	98%	6%	\$ 3,104,597.00	\$ 223,493.00	23.00	1.50	10.27
134	LAKE	410	98%	0%	\$ 2,833,007.00	\$ 196,711.00	19.00	2.50	7.50
135	LINCOLN	438	98%	0%	\$ 2,464,628.00	\$ 207,232.00	19.00	1.50	7.80
137	MADERA	468	27%	3%	\$ 2,653,419.00	\$ 48,150.00	20.20	1.00	3.67
140	MONTALVIN	427	91%	0%	\$ 2,695,408.00	\$ 170,145.00	20.00	1.50	6.00
142	MURPHY	460	72%	10%	\$ 3,142,500.00	\$ 105,655.00	24.00	1.00	8.07
144	NYSTROM	506	98%	0%	\$ 2,796,109.00	\$ 240,507.00	22.00	3.00	7.00
146	OH LONE	379	44%	5%	\$ 2,593,084.00	\$ 52,066.00	18.00	1.00	5.27
145	OLINDA	301	43%	0%	\$ 1,919,220.00	\$ 42,096.00	14.00	1.00	3.67
147	PERES	527	98%	2%	\$ 3,708,137.00	\$ 252,737.00	25.20	2.80	10.87
150	RIVERSIDE	362	93%	3%	\$ 2,754,652.00	\$ 173,854.00	19.00	1.00	9.80
154	SHANNON	293	73%	8%	\$ 2,726,928.00	\$ 69,471.00	17.00	1.00	9.20
155	SHELDON	331	77%	7%	\$ 2,438,942.00	\$ 83,276.00	18.00	1.00	8.13
157	STEGE	274	93%	0%	\$ 2,094,031.00	\$ 127,420.00	16.00	2.00	6.50
159	TARA HILLS	428	75%	5%	\$ 3,337,413.00	\$ 105,761.00	22.00	1.00	10.80
160	VALLEYVIEW	307	52%	9%	\$ 2,160,269.00	\$ 54,053.00	15.00	1.00	5.87
162	VERDE	330	100%	0%	\$ 2,093,542.00	\$ 165,859.00	15.00	2.00	7.00
164	WASHINGTON	450	72%	3%	\$ 3,136,249.00	\$ 95,018.00	23.00	1.00	6.47
165	WILSON	422	94%	6%	\$ 3,104,950.00	\$ 189,011.00	22.00	1.50	6.80
K-8 SCHOOLS									
SITE #	NAME	PROJECTED ENROLLMENT 17-18	UNDUPLICATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS *	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
139	MIRA VISTA	527	62%	9%	\$ 3,575,760.00	\$ 101,009.00	26.35	1.00	8.40
158	STEWART	461	46%	0%	\$ 2,940,092.00	\$ 68,591.00	23.80	1.00	4.40
MIDDLE SCHOOLS									
SITE #	NAME	PROJECTED ENROLLMENT 17-18	UNDUPLICATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS *	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
206	CRESPI	528	81%	7%	\$ 4,331,724.00	\$ 237,730.00	24.60	5.75	14.47
208	DE JEAN	474	99%	5%	\$ 4,141,955.00	\$ 282,443.00	22.40	6.50	13.80
210	HELMS	1045	96%	2%	\$ 6,881,721.00	\$ 590,157.00	44.40	9.00	19.53
211	HERCULES	558	44%	5%	\$ 4,236,707.00	\$ 133,977.00	23.00	5.00	11.37
212	PINOLE	515	70%	8%	\$ 4,737,908.00	\$ 158,061.00	26.40	5.00	19.53
214	KOREMATSU	693	52%	8%	\$ 4,953,677.00	\$ 142,639.00	29.90	5.50	15.37
HIGH SCHOOLS									
SITE #	NAME	PROJECTED ENROLLMENT 17-18	UNDUPLICATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS *	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
352	DE ANZA	1386	72%	7%	\$ 10,147,884.00	\$ 413,259.00	66.57	7.50	30.97
354	EL CERRITO	1472	51%	5%	\$ 9,630,696.00	\$ 337,600.00	62.63	8.50	28.47
376	HERCULES	969	44%	5%	\$ 6,961,965.00	\$ 205,759.00	42.20	7.00	17.33
360	KENNEDY	914	89%	7%	\$ 7,596,596.00	\$ 460,009.00	46.60	11.00	24.53
362	PVHS	1158	63%	3%	\$ 8,289,081.00	\$ 327,514.00	50.40	7.00	21.97
364	RICHMOND	1619	97%	4%	\$ 10,703,161.00	\$ 947,189.00	74.80	10.80	32.77
369	MID COLLEG	306	52%	0%	\$ 1,554,882.00	\$ 67,111.00	10.00	2.00	1.00
ALTERNATIVE SCHOOLS									
SITE #	NAME	PROJECTED ENROLLMENT 17-18	UNDUPLICATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS *	TEACHERS FTE	CERTIFICATED FTE	OTHER FTE
108	CAMERON	0	0%	0%	\$ 1,831,888.00		8.20	8.80	19.07
191	HARBOUR WY	8	100%	0%	\$ 308,946.00	\$ 3,826.00	1.20	0.00	0.00
358	GREENWOOD	244	83%	0%	\$ 3,478,745.00	\$ 160,654.00	18.20	3.00	10.73
370	TRANSITION	123	0%	0%	\$ 2,971,320.00	\$ 5,289.00	11.00	2.00	29.80
373	VISTA	142	73%	0%	\$ 1,584,830.00	\$ 83,183.00	9.23	1.20	3.53

• Some programs are centrally funded and are not included in these figures at this time.

## **Section 2**

### **SUMMARY OF ALL FUNDS**

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2016-17 ESTIMATED ACTUALS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Schedule 1

	GENERAL FUND			SPECIAL REVENUE FUNDS	CAPITAL OUTLAY FUNDS	OTHER FUNDS	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	TOTAL	Schedule 2	Schedule 3	Schedule 4	
REVENUES							
Local Control Funding Formula	261,090,649	-	261,090,649	-	-	-	261,090,649
Federal Revenues	-	17,595,787	17,595,787	13,840,960	-	3,677,328	35,114,075
Other State Revenues	11,139,802	29,335,714	40,475,516	6,097,247	2,033,117	331,413	48,937,293
Other Local Revenues	2,138,070	18,143,809	20,281,879	1,358,866	3,823,111	97,086,976	122,550,832
Total Revenues	274,368,521	65,075,310	339,443,831	21,297,073	5,856,228	101,095,717	467,692,849
EXPENDITURES							
Certificated Salaries	93,223,401	34,632,752	127,856,153	2,518,915	-	-	130,375,068
Classified Salaries	31,264,470	22,778,367	54,042,837	7,639,660	1,509,035	129,208	63,320,740
Employee Benefits	54,314,923	22,845,255	77,160,178	4,045,403	687,956	70,079	81,963,616
Books and Supplies	7,084,620	14,201,572	21,286,192	5,174,226	9,253,025	4,200	35,717,643
Services and Other Operating Expenditures	31,225,878	33,397,621	64,623,499	904,795	12,708,185	21,360,096	99,596,575
Capital Outlay	973,844	2,317,409	3,291,253	247,000	47,152,866	-	50,691,119
Other Outgo	988,731	661,845	1,650,576	-	-	63,845,918	65,496,494
Direct/Indirect Support Costs	(2,152,162)	1,298,188	(853,974)	853,974	-	-	-
Total Expenditures	216,923,705	132,133,009	349,056,714	21,383,973	71,311,067	85,409,501	527,161,255
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS							
	57,444,816	(67,057,699)	(9,612,883)	(86,900)	(65,454,839)	15,686,216	(59,468,406)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	-	-	-	2,000,000	-	-	2,000,000
Interfund Transfers Out	(2,000,000)	-	(2,000,000)	-	-	-	(2,000,000)
Other Sources	-	-	-	-	-	50,000	50,000
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(57,260,836)	57,260,836	-	-	-	-	-
Total Other Financing Sources and Uses	(59,260,836)	57,260,836	(2,000,000)	2,000,000	-	50,000	50,000
NET CHANGE IN FUND BALANCE							
	(1,816,020)	(9,796,863)	(11,612,883)	1,913,100	(65,454,839)	15,736,216	(59,418,406)
BEGINNING FUND BALANCE, JULY 1, 2016							
	49,306,871	23,305,893	72,612,764	16,258,779	136,300,264	108,208,996	333,380,803
PROJECTED ENDING FUND BALANCE JUNE 30, 2017							
	\$ 47,490,851	\$ 13,509,030	\$ 60,999,881	\$ 18,171,879	\$ 70,845,425	\$ 123,945,212	\$ 273,962,397



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
2016-17 ESTIMATED ACTUALS**

Schedule 2

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**SPECIAL REVENUE FUNDS**

**REVENUES**

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
Local Control Funding Formula	-	-	-	-	-	-
Federal Revenues	408,193	400,767	13,032,000	-	-	13,840,960
Other State Revenues	2,571,864	2,619,383	906,000	-	-	6,097,247
Other Local Revenues	412,462	30,004	846,400	-	70,000	1,358,866
Total Revenues	3,392,519	3,050,154	14,784,400	-	70,000	21,297,073

**EXPENDITURES**

Certificated Salaries	1,568,857	950,058	-	-	-	2,518,915
Classified Salaries	740,028	973,908	5,925,724	-	-	7,639,660
Employee Benefits	691,655	743,498	2,610,250	-	-	4,045,403
Books and Supplies	184,221	122,540	4,867,465	-	-	5,174,226
Services and Other Operating Expenditures	336,146	90,130	478,519	-	-	904,795
Capital Outlay	-	-	247,000	-	-	247,000
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	1,947	170,020	682,007	-	-	853,974
Total Expenditures	3,522,854	3,050,154	14,810,965	-	-	21,383,973

**INCREASE OF (DECREASE) IN FUND BALANCE  
RESULTING FROM OPERATIONS**

(130,335)	-	(26,565)	-	70,000	(86,900)
-----------	---	----------	---	--------	----------

**OTHER FINANCING SOURCES AND (USES)**

Interfund Transfers In	-	-	-	-	2,000,000	2,000,000
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	2,000,000	2,000,000

**NET CHANGE IN FUND BALANCE**

(130,335)	-	(26,565)	-	2,070,000	1,913,100
-----------	---	----------	---	-----------	-----------

**BEGINNING FUND BALANCE, JULY 1, 2016**

1,231,086	110,439	3,098,934	-	11,818,320	16,258,779
-----------	---------	-----------	---	------------	------------

**PROJECTED ENDING FUND BALANCE  
JUNE 30, 2017**

1,100,751	110,439	3,072,369	-	13,888,320	18,171,879
-----------	---------	-----------	---	------------	------------

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2016-17 ESTIMATED ACTUALS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Schedule 3

**CAPITAL OUTLAY FUNDS**

**REVENUES**

	<b>BUILDING</b>	<b>CAPITAL FACILITIES</b>	<b>COUNTY SCHOOL FACILITIES</b>	<b>SPECIAL RESERVE FOR CAPITAL OUTLAY</b>	<b>TOTAL CAPITAL OUTLAY FUNDS</b>
Local Control Funding Formula	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	-	2,033,117	2,033,117
Other Local Revenues	562,035	2,380,301	-	880,775	3,823,111
Total Revenues	562,035	2,380,301	-	2,913,892	5,856,228

**EXPENDITURES**

Certificated Salaries	-	-	-	-	-
Classified Salaries	1,509,035	-	-	-	1,509,035
Employee Benefits	687,956	-	-	-	687,956
Books and Supplies	9,242,357	4,244	-	6,424	9,253,025
Services and Other Operating Expenditures	8,654,945	980,876	-	3,072,364	12,708,185
Capital Outlay	45,150,980	453,358	-	1,548,528	47,152,866
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	65,245,273	1,438,478	-	4,627,316	71,311,067

**INCREASE OF (DECREASE) IN FUND BALANCE  
 RESULTING FROM OPERATIONS**

(64,683,238)	941,823	-	(1,713,424)	(65,454,839)
--------------	---------	---	-------------	--------------

**OTHER FINANCING SOURCES AND (USES)**

Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-

**NET CHANGE IN FUND BALANCE**

(64,683,238)	941,823	-	(1,713,424)	(65,454,839)
--------------	---------	---	-------------	--------------

**BEGINNING FUND BALANCE, JULY 1, 2016**

126,941,178	5,550,870	1,451	3,806,766	136,300,264
-------------	-----------	-------	-----------	-------------

**PROJECTED ENDING FUND BALANCE  
 JUNE 30, 2017**

62,257,940	6,492,693	1,451	2,093,342	70,845,425
------------	-----------	-------	-----------	------------

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2016-17 ESTIMATED ACTUALS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Schedule 4

**OTHER FUNDS**

**REVENUES**

	<b>BOND INTEREST AND REDEMPTION</b>	<b>DEBT SERVICE COMPONENT UNIT (COPs)</b>	<b>DEBT SERVICE</b>	<b>SELF INSURANCE</b>	<b>RETIREE BENEFITS</b>	<b>TOTAL OTHER FUNDS</b>
Local Control Funding Formula	-	-	-	-	-	-
Federal Revenues	3,677,328	-	-	-	-	3,677,328
Other State Revenues	331,413	-	-	-	-	331,413
Other Local Revenues	76,592,930	-	-	1,909,547	18,584,499	97,086,976
Total Revenues	80,601,671	-	-	1,909,547	18,584,499	101,095,717

**EXPENDITURES**

Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	129,208	-	129,208
Employee Benefits	-	-	-	70,079	-	70,079
Books and Supplies	-	-	-	4,200	-	4,200
Services and Other Operating Expenditures	-	-	-	2,775,597	18,584,499	21,360,096
Capital Outlay	-	-	-	-	-	-
Other Outgo	63,845,918	-	-	-	-	63,845,918
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	63,845,918	-	-	2,979,084	18,584,499	85,409,501

**INCREASE OF (DECREASE) IN FUND BALANCE  
RESULTING FROM OPERATIONS**

16,755,753	-	-	(1,069,537)	-	15,686,216
------------	---	---	-------------	---	------------

**OTHER FINANCING SOURCES AND (USES)**

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	50,000	-	50,000
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	50,000	-	50,000

**NET CHANGE IN FUND BALANCE**

16,755,753	-	-	(1,019,537)	-	15,736,216
------------	---	---	-------------	---	------------

**BEGINNING FUND BALANCE, JULY 1, 2016**

83,297,911	940,112	-	3,280,373	20,690,599	108,208,996
------------	---------	---	-----------	------------	-------------

**PROJECTED ENDING FUND BALANCE  
JUNE 30, 2017**

100,053,664	940,112	-	2,260,836	20,690,599	123,945,212
-------------	---------	---	-----------	------------	-------------

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2017-18 Adopted Budget Summary of All Funds**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Schedule 1

	<b>GENERAL FUND</b>			<b>SPECIAL REVENUE FUNDS</b>	<b>CAPITAL OUTLAY FUNDS</b>	<b>OTHER FUNDS</b>	<b>DISTRICT TOTALS</b>
	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>	<b>Schedule 2</b>	<b>Schedule 3</b>	<b>Schedule 4</b>	
<b>REVENUES</b>							
Local Control Funding Formula	267,138,118	-	267,138,118	-	-	-	267,138,118
Federal Revenues	-	19,295,422	19,295,422	14,465,193	-	4,155,292	37,915,907
Other State Revenues	5,056,871	26,666,979	31,723,850	6,025,145	-	377,484	38,126,479
Other Local Revenues	1,730,922	16,673,304	18,404,226	1,277,094	3,261,000	111,326,941	134,269,261
Total Revenues	273,925,911	62,635,705	336,561,616	21,767,432	3,261,000	115,859,717	477,449,765
<b>EXPENDITURES</b>							
Certificated Salaries	95,554,851	35,892,881	131,447,732	2,721,211	-	-	134,168,943
Classified Salaries	31,177,130	24,074,089	55,251,219	8,052,475	1,593,735	124,793	65,022,222
Employee Benefits	58,729,506	26,298,226	85,027,732	4,347,722	742,995	71,475	90,189,924
Books and Supplies	6,179,505	6,518,013	12,697,518	4,911,059	2,269,206	3,600	19,881,383
Services and Other Operating Expenditures	34,261,254	23,152,569	57,413,823	487,727	6,801,518	21,526,799	86,229,867
Capital Outlay	248,871	978,272	1,227,143	200,000	120,834,101	-	122,261,244
Other Outgo	1,250,202	725,297	1,975,499	-	-	91,204,563	93,180,062
Direct/Indirect Support Costs	(2,232,840)	1,185,602	(1,047,238)	1,047,238	-	-	-
Total Expenditures	225,168,479	118,824,949	343,993,428	21,767,432	132,241,555	112,931,230	610,933,645
<b>INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS</b>	48,757,432	(56,189,244)	(7,431,812)	-	(128,980,555)	2,928,487	(133,483,880)
<b>OTHER FINANCING SOURCES AND (USES)</b>							
Interfund Transfers In	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-
Other Sources	-	-	-	-	125,000,000	-	125,000,000
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(55,076,664)	55,076,664	-	-	89,531	-	89,531
Total Other Financing Sources and Uses	(55,076,664)	55,076,664	-	-	125,089,531	-	125,089,531
<b>NET CHANGE IN FUND BALANCE</b>	(6,319,232)	(1,112,580)	(7,431,812)	-	(3,891,024)	2,928,487	(8,394,349)
<b>BEGINNING FUND BALANCE, JULY 1, 2017</b>	47,490,851	13,509,030	60,999,881	18,171,879	70,845,426	123,945,211	273,962,398
<b>PROJECTED ENDING FUND BALANCE JUNE 30, 2018</b>	\$ 41,171,619	\$ 12,396,450	\$ 53,568,069	\$ 18,171,879	\$ 66,954,403	\$ 126,873,698	\$ 265,568,049

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2017-18 Adopted Budget Summary of All Funds**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Schedule 2

**SPECIAL REVENUE FUNDS**

**REVENUES**

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
Local Control Funding Formula	-	-	-	-	-	-
Federal Revenues	408,193	800,000	13,257,000	-	-	14,465,193
Other State Revenues	2,457,146	2,656,999	911,000	-	-	6,025,145
Other Local Revenues	331,661	-	945,433	-	-	1,277,094
Total Revenues	3,197,000	3,456,999	15,113,433	-	-	21,767,432

**EXPENDITURES**

Certificated Salaries	1,515,142	1,206,069	-	-	-	2,721,211
Classified Salaries	739,790	1,091,592	6,221,093	-	-	8,052,475
Employee Benefits	653,527	880,185	2,814,010	-	-	4,347,722
Books and Supplies	29,020	81,020	4,801,019	-	-	4,911,059
Services and Other Operating Expenditures	90,832	17,830	379,065	-	-	487,727
Capital Outlay	-	-	200,000	-	-	200,000
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	168,689	180,303	698,246	-	-	1,047,238
Total Expenditures	3,197,000	3,456,999	15,113,433	-	-	21,767,432

**INCREASE OF (DECREASE) IN FUND BALANCE  
RESULTING FROM OPERATIONS**

-	-	-	-	-	-
---	---	---	---	---	---

**OTHER FINANCING SOURCES AND (USES)**

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-	-

**NET CHANGE IN FUND BALANCE**

-	-	-	-	-	-
---	---	---	---	---	---

**BEGINNING FUND BALANCE, JULY 1, 2017**

1,100,751	110,439	3,072,369	-	13,888,320	18,171,879
-----------	---------	-----------	---	------------	------------

**PROJECTED ENDING FUND BALANCE  
JUNE 30, 2018**

1,100,751	110,439	3,072,369	-	13,888,320	18,171,879
-----------	---------	-----------	---	------------	------------

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2017-18 Adopted Budget Summary of All Funds**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Schedule 3

**CAPITAL OUTLAY FUNDS**

**REVENUES**

	<b>BUILDING</b>	<b>CAPITAL FACILITIES</b>	<b>COUNTY SCHOOL FACILITIES</b>	<b>SPECIAL RESERVE FOR CAPITAL OUTLAY</b>	<b>TOTAL CAPITAL OUTLAY FUNDS</b>
Local Control Funding Formula	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Other Local Revenues	575,000	1,551,000	-	1,135,000	3,261,000
Total Revenues	575,000	1,551,000	-	1,135,000	3,261,000

**EXPENDITURES**

Certificated Salaries	-	-	-	-	-
Classified Salaries	1,593,735	-	-	-	1,593,735
Employee Benefits	742,995	-	-	-	742,995
Books and Supplies	2,267,706	1,500	-	-	2,269,206
Services and Other Operating Expenditures	5,509,618	864,000	-	427,900	6,801,518
Capital Outlay	119,865,358	261,643	-	707,100	120,834,101
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	129,979,412	1,127,143	-	1,135,000	132,241,555

**INCREASE OF (DECREASE) IN FUND BALANCE  
RESULTING FROM OPERATIONS**

(129,404,412)	423,857	-	-	(128,980,555)
---------------	---------	---	---	---------------

**OTHER FINANCING SOURCES AND (USES)**

Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Other Sources	125,000,000	-	-	-	125,000,000
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	89,531	89,531
Total Other Financing Sources and Uses	125,000,000	-	-	89,531	125,089,531

**NET CHANGE IN FUND BALANCE**

(4,404,412)	423,857	-	89,531	(3,891,024)
-------------	---------	---	--------	-------------

**BEGINNING FUND BALANCE, JULY 1, 2017**

62,257,940	6,492,693	1,451	2,093,342	70,845,426
------------	-----------	-------	-----------	------------

**PROJECTED ENDING FUND BALANCE  
JUNE 30, 2018**

57,853,528	6,916,550	1,451	2,182,873	66,954,403
------------	-----------	-------	-----------	------------

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2017-18 Adopted Budget Summary of All Funds**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Schedule 4

**OTHER FUNDS**

**REVENUES**

	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
Local Control Funding Formula	-	-	-	-	-	-
Federal Revenues	4,155,292	-	-	-	-	4,155,292
Other State Revenues	377,484	-	-	-	-	377,484
Other Local Revenues	90,342,042	-	-	1,909,487	19,075,412	111,326,941
Total Revenues	94,874,818	-	-	1,909,487	19,075,412	115,859,717

**EXPENDITURES**

Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	124,793	-	124,793
Employee Benefits	-	-	-	71,475	-	71,475
Books and Supplies	-	-	-	3,600	-	3,600
Services and Other Operating Expenditures	-	-	-	2,451,387	19,075,412	21,526,799
Capital Outlay	-	-	-	-	-	-
Other Outgo	91,204,563	-	-	-	-	91,204,563
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	91,204,563	-	-	2,651,255	19,075,412	112,931,230

**INCREASE OF (DECREASE) IN FUND BALANCE  
RESULTING FROM OPERATIONS**

3,670,255	-	-	(741,768)	-	2,928,487
-----------	---	---	-----------	---	-----------

**OTHER FINANCING SOURCES AND (USES)**

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-	-

**NET CHANGE IN FUND BALANCE**

3,670,255	-	-	(741,768)	-	2,928,487
-----------	---	---	-----------	---	-----------

**BEGINNING FUND BALANCE, JULY 1, 2017**

100,053,664	940,112	-	2,260,836	20,690,599	123,945,211
-------------	---------	---	-----------	------------	-------------

**PROJECTED ENDING FUND BALANCE  
JUNE 30, 2018**

103,723,919	940,112	-	1,519,068	20,690,599	126,873,698
-------------	---------	---	-----------	------------	-------------

## **Section 3**

# **2017-2018 BUDGET STATE 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	G	G
14	Deferred Maintenance Fund		
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	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	261,090,649.00	0.00	261,090,649.00	267,138,118.00	0.00	267,138,118.00	2.3%
2) Federal Revenue		8100-8299	0.00	17,595,787.00	17,595,787.00	0.00	19,295,422.00	19,295,422.00	9.7%
3) Other State Revenue		8300-8599	11,139,802.00	29,335,714.00	40,475,516.00	5,056,871.00	26,666,979.00	31,723,850.00	-21.6%
4) Other Local Revenue		8600-8799	2,138,070.00	18,143,809.00	20,281,879.00	1,730,922.00	16,673,304.00	18,404,226.00	-9.3%
5) TOTAL REVENUES			274,368,521.00	65,075,310.00	339,443,831.00	273,925,911.00	62,635,705.00	336,561,616.00	-0.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	93,223,401.00	34,632,752.00	127,856,153.00	95,554,851.00	35,892,881.00	131,447,732.00	2.8%
2) Classified Salaries		2000-2999	31,264,470.00	22,778,367.00	54,042,837.00	31,177,130.00	24,074,089.00	55,251,219.00	2.2%
3) Employee Benefits		3000-3999	54,314,923.00	22,845,255.00	77,160,178.00	58,729,506.00	26,298,226.00	85,027,732.00	10.2%
4) Books and Supplies		4000-4999	7,084,620.00	14,201,572.00	21,286,192.00	6,179,505.00	6,518,013.00	12,697,518.00	-40.3%
5) Services and Other Operating Expenditures		5000-5999	31,225,878.00	33,397,621.00	64,623,499.00	34,261,254.00	23,152,569.00	57,413,823.00	-11.2%
6) Capital Outlay		6000-6999	973,844.00	2,317,409.00	3,291,253.00	248,871.00	978,272.00	1,227,143.00	-62.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	988,731.00	661,845.00	1,650,576.00	1,250,202.00	725,297.00	1,975,499.00	19.7%
		7400-7499	(2,152,162.00)	1,298,188.00	(853,974.00)	(2,232,840.00)	1,185,602.00	(1,047,238.00)	22.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	216,923,705.00	132,133,009.00	349,056,714.00	225,168,479.00	118,824,949.00	343,993,428.00	-1.5%
9) TOTAL EXPENDITURES			57,444,816.00	(67,057,699.00)	(9,612,883.00)	48,757,432.00	(56,189,244.00)	(7,431,812.00)	-22.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	-100.0%
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	(57,260,836.00)	57,260,836.00	0.00	(55,076,664.00)	55,076,664.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(59,260,836.00)	57,260,836.00	(2,000,000.00)	(55,076,664.00)	55,076,664.00	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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,816,020.00)	(9,796,863.00)	(11,612,883.00)	(6,319,232.00)	(1,112,580.00)	(7,431,812.00)	-36.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited			49,306,871.16	23,305,892.70	72,612,763.86	47,490,851.16	13,509,029.70	60,999,880.86	-16.0%
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)			49,306,871.16	23,305,892.70	72,612,763.86	47,490,851.16	13,509,029.70	60,999,880.86	-16.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,306,871.16	23,305,892.70	72,612,763.86	47,490,851.16	13,509,029.70	60,999,880.86	-16.0%
2) Ending Balance, June 30 (E + F1e)			47,490,851.16	13,509,029.70	60,999,880.86	41,171,619.16	12,396,449.70	53,568,068.86	-12.2%
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	70,000.00	0.00	70,000.00	New
Revolving Cash									
Stores		9712	0.00	0.00	0.00	230,000.00	0.00	230,000.00	New
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	13,509,030.50	13,509,030.50	0.00	12,396,450.47	12,396,450.47	-8.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
E-Rate Technology	0000	9760	500,000.00		500,000.00				
d) Assigned									
Other Assignments		9780	1,287,850.00	0.00	1,287,850.00	1,287,850.00	0.00	1,287,850.00	0.0%
Reserve Pending Attendance Audit (Mic	0000	9780				1,287,850.00		1,287,850.00	
Reserve Pending Attendance Audit	0000	9780	1,287,850.00		1,287,850.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	10,497,964.00	0.00	10,497,964.00	New
Unassigned/Unappropriated Amount		9790	45,703,001.16	(0.80)	45,703,000.36	29,085,805.16	(0.77)	29,085,804.39	-36.4%

			2016-17 Estimated Actuals			2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>G. ASSETS</b>								
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			
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
<b>I. LIABILITIES</b>								
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			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
<b>K. FUND EQUITY</b>								
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	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	152,125,660.00	0.00	152,125,660.00	161,191,753.00	0.00	161,191,753.00	6.0%
Education Protection Account State Aid - Current Year		8012	37,495,925.00	0.00	37,495,925.00	34,527,181.00	0.00	34,527,181.00	-7.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	613,906.00	0.00	613,906.00	613,906.00	0.00	613,906.00	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	3,665.00	0.00	3,665.00	3,665.00	0.00	3,665.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	64,614,952.00	0.00	64,614,952.00	64,614,952.00	0.00	64,614,952.00	0.0%
Unsecured Roll Taxes		8042	2,410,475.00	0.00	2,410,475.00	2,410,475.00	0.00	2,410,475.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,146,831.00	0.00	3,146,831.00	3,146,831.00	0.00	3,146,831.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	11,824,185.00	0.00	11,824,185.00	11,824,185.00	0.00	11,824,185.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			272,235,599.00	0.00	272,235,599.00	278,332,948.00	0.00	278,332,948.00	2.2%
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	(11,144,950.00)	0.00	(11,144,950.00)	(11,194,830.00)	0.00	(11,194,830.00)	0.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
TOTAL LCFF SOURCES			261,090,649.00	0.00	261,090,649.00	267,138,118.00	0.00	267,138,118.00	2.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,500,439.00	5,500,439.00	0.00	5,400,000.00	5,400,000.00	-1.8%
Special Education Discretionary Grants		8182	0.00	1,748,578.00	1,748,578.00	0.00	1,479,482.00	1,479,482.00	-15.4%
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%
FEEMA		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		6,030,703.00	6,030,703.00		7,097,959.00	7,097,959.00	17.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		1,072,218.00	1,072,218.00		1,814,899.00	1,814,899.00	69.3%
Title III, Part A, Immigrant Education Program	4201	8290		16,619.00	16,619.00		106,374.00	106,374.00	540.1%

Description			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
Title III, Part A, English Learner Program	4203	8290				1,123,994.00			1,541,748.00	37.2%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290				0.00			0.00	0.0%
Other NCLB / Every Student Succeeds Act	3199, 4036-4126, 5510	8290				401,425.00			335,192.00	-16.5%
Career and Technical Education	3500-3599	8290								0.0%
All Other Federal Revenue	All Other	8290				1,426,429.00		0.00	1,244,386.00	-12.8%
TOTAL, FEDERAL REVENUE						17,595,787.00		0.00	19,295,422.00	9.7%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement Prior Years	6360	8319				0.00			0.00	0.0%
Special Education Master Plan Current Year	6500	8311				17,472,954.00			17,301,964.00	-1.0%
Prior Years	6500	8319				363,270.00			0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311				0.00		0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319				0.00		0.00	0.00	0.0%
Child Nutrition Programs		8520				0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550				7,417,423.00		1,159,988.00	1,159,988.00	-84.4%
Lottery - Unrestricted and Instructional Materials		8560				3,722,379.00	1,146,333.00	3,896,883.00	5,114,659.00	5.1%
Tax Relief Subventions Restricted Levies - Other										
Homeowners' Exemptions		8575				0.00		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576				0.00		0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587				0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590				3,525,790.00		3,505,467.00	3,505,467.00	-0.6%
Charter School Facility Grant	6030	8590				0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590				0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590				1,000,000.00		1,300,000.00	1,300,000.00	30.0%
Career Technical Education Incentive Grant Program	6387	8590				2,268,981.00		146,272.00	146,272.00	-93.6%
American Indian Early Childhood Education	7210	8590				0.00		0.00	0.00	0.0%



			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	3,558,386.00	3,558,386.00	0.00	3,195,500.00	3,195,500.00	-10.2%
TOTAL, OTHER STATE REVENUE			11,139,802.00	29,335,714.00	40,475,516.00	5,056,871.00	26,666,979.00	31,723,850.00	-21.6%

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)	
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	9,665,450.00	9,665,450.00	0.00	9,751,593.00	9,751,593.00	0.9%
Other		8622	0.00	5,604,624.00	5,604,624.00	0.00	5,550,000.00	5,550,000.00	-1.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	506,000.00	33,975.00	539,975.00	430,922.00	0.00	430,922.00	-20.2%
Interest		8660	346,045.00	0.00	346,045.00	100,000.00	0.00	100,000.00	-71.1%
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	0.00	676,198.00	676,198.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2016-17 Estimated Actuals			2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00
All Other Local Revenue		8699	1,286,025.00	2,163,562.00	3,449,587.00	1,200,000.00	1,371,711.00	2,571,711.00
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools								
From County Offices	6500	8791		0.00	0.00		0.00	0.00
From JPAs	6500	8792		0.00	0.00		0.00	0.00
ROC/P Transfers From Districts or Charter Schools	6360	8793		0.00	0.00		0.00	0.00
From County Offices	6360	8791		0.00	0.00		0.00	0.00
From JPAs	6360	8792		0.00	0.00		0.00	0.00
Other Transfers of Apportionments From Districts or Charter Schools								
From County Offices	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00
From JPAs	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers In from All Others	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			2,138,070.00	18,143,809.00	20,281,879.00	1,730,922.00	16,673,304.00	18,404,226.00
TOTAL REVENUES			274,368,521.00	65,075,310.00	339,443,831.00	273,925,911.00	62,635,705.00	336,561,616.00
								-9.3%
								-0.8%

Description			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	78,026,729.00	22,764,025.00	100,790,754.00	78,697,094.00	23,305,749.00	102,002,843.00	1.2%
Certificated Pupil Support Salaries		1200	2,716,200.00	6,297,103.00	9,013,303.00	3,213,170.00	6,350,733.00	9,563,903.00	6.1%
Certificated Supervisors' and Administrators' Salaries		1300	10,514,118.00	2,346,253.00	12,860,371.00	11,651,001.00	2,782,500.00	14,433,501.00	12.2%
Other Certificated Salaries		1900	1,966,354.00	3,225,371.00	5,191,725.00	1,993,586.00	3,453,899.00	5,447,485.00	4.9%
TOTAL, CERTIFICATED SALARIES			93,223,401.00	34,632,752.00	127,856,153.00	95,554,851.00	35,892,881.00	131,447,732.00	2.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,270,730.00	12,367,337.00	14,638,067.00	2,317,536.00	13,903,452.00	16,220,988.00	10.8%
Classified Support Salaries		2200	11,312,564.00	5,780,123.00	17,092,687.00	10,679,218.00	6,119,148.00	16,798,366.00	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	3,480,229.00	850,136.00	4,330,365.00	3,850,570.00	774,876.00	4,625,446.00	6.8%
Clerical, Technical and Office Salaries		2400	11,315,317.00	2,377,787.00	13,693,104.00	11,390,455.00	2,176,294.00	13,566,749.00	-0.9%
Other Classified Salaries		2900	2,885,630.00	1,402,984.00	4,288,614.00	2,939,351.00	1,100,319.00	4,039,670.00	-5.8%
TOTAL, CLASSIFIED SALARIES			31,264,470.00	22,778,367.00	54,042,837.00	31,177,130.00	24,074,089.00	55,251,219.00	2.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,347,622.00	3,704,544.00	15,052,166.00	13,463,386.00	4,625,878.00	18,089,264.00	20.2%
PERS		3201-3202	3,985,101.00	2,924,686.00	6,909,787.00	4,906,526.00	3,769,679.00	8,676,205.00	25.6%
OASDI/Medicare/Alternative		3301-3302	3,591,272.00	2,165,509.00	5,756,781.00	3,622,118.00	2,321,109.00	5,943,227.00	3.2%
Health and Welfare Benefits		3401-3402	18,275,984.00	7,190,999.00	25,466,983.00	19,621,415.00	8,291,258.00	27,912,673.00	9.6%
Unemployment Insurance		3501-3502	62,730.00	29,862.00	92,592.00	63,254.00	29,994.00	93,248.00	0.7%
Workers' Compensation		3601-3602	3,642,526.00	1,683,878.00	5,326,404.00	3,588,786.00	1,722,586.00	5,311,372.00	-0.3%
OPEB, Allocated		3701-3702	12,739,238.00	4,837,428.00	17,576,666.00	12,919,769.00	5,305,558.00	18,225,327.00	3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	670,450.00	308,349.00	978,799.00	544,252.00	232,164.00	776,416.00	-20.7%
TOTAL, EMPLOYEE BENEFITS			54,314,923.00	22,845,255.00	77,160,178.00	58,729,506.00	26,298,226.00	85,027,732.00	10.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,295,810.00	1,202,366.00	3,498,176.00	2,327,709.00	2,098,214.00	4,425,923.00	26.5%
Books and Other Reference Materials		4200	563,958.00	130,449.00	694,407.00	544,400.00	20,305.00	564,705.00	-18.7%
Materials and Supplies		4300	3,040,567.00	11,988,483.00	15,029,050.00	2,956,144.00	4,056,533.00	7,012,677.00	-53.3%

Description			Resource Codes		Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F	
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Noncapitalized Equipment					4400	1,184,285.00	880,274.00	2,064,559.00	351,252.00	342,961.00	694,213.00	-66.4%	
Food					4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES						7,084,620.00	14,201,572.00	21,286,192.00	6,179,505.00	6,518,013.00	12,697,518.00	-40.3%	
SERVICES AND OTHER OPERATING EXPENDITURES													
Subagreements for Services					5100	3,009,527.00	4,082,024.00	7,091,551.00	2,001,828.00	3,457,100.00	5,458,728.00	-23.0%	
Travel and Conferences					5200	455,481.00	995,366.00	1,450,847.00	374,391.00	551,101.00	925,492.00	-36.2%	
Dues and Memberships					5300	76,760.00	30,201.00	106,961.00	81,709.00	27,000.00	108,709.00	1.6%	
Insurance					5400 - 5450	1,863,138.00	0.00	1,863,138.00	1,785,928.00	0.00	1,785,928.00	-4.1%	
Operations and Housekeeping Services					5500	5,512,642.00	0.00	5,512,642.00	5,281,000.00	0.00	5,281,000.00	-4.2%	
Rentals, Leases, Repairs, and Noncapitalized Improvements					5600	1,010,578.00	1,590,067.00	2,600,645.00	947,720.00	1,506,830.00	2,454,550.00	-5.6%	
Transfers of Direct Costs					5710	(5,099,524.00)	5,099,524.00	0.00	(18,132.00)	18,132.00	0.00	0.0%	
Transfers of Direct Costs - Interfund					5750	110,032.00	72,692.00	182,724.00	160,473.00	13,912.00	174,385.00	-4.6%	
Professional/Consulting Services and Operating Expenditures					5800	23,035,796.00	21,500,326.00	44,536,122.00	22,050,738.00	17,559,724.00	39,610,462.00	-11.1%	
Communications					5900	1,251,448.00	27,421.00	1,278,869.00	1,595,799.00	18,770.00	1,614,569.00	26.2%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES						31,225,878.00	33,397,621.00	64,623,499.00	34,261,254.00	23,152,569.00	57,413,823.00	-11.2%	

			2016-17 Estimated Actuals			2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	3,487.00	0.00	3,487.00	0.00	0.00	0.00
Land Improvements		6170	0.00	4,500.00	4,500.00	0.00	0.00	0.00
Buildings and Improvements of Buildings		6200	515,214.00	1,147,094.00	1,662,308.00	19,200.00	785,733.00	804,933.00
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
Equipment		6400	455,143.00	1,165,815.00	1,620,958.00	229,671.00	192,539.00	422,210.00
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, CAPITAL OUTLAY			973,844.00	2,317,409.00	3,291,253.00	248,871.00	978,272.00	1,227,143.00
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition		7110						
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00
State Special Schools			65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	1,000.00	1,000.00	0.00	0.00	0.00
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00
To County Offices	6500	7222		0.00	0.00		0.00	0.00
To JPAs	6500	7223		0.00	0.00		0.00	0.00
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00
To County Offices	6360	7222		0.00	0.00		0.00	0.00
To JPAs	6360	7223		0.00	0.00		0.00	0.00
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers		7281-7283	0.00	660,845.00	660,845.00	0.00	725,297.00	725,297.00
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	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)	
Debt Service									
Debt Service - Interest		7438	318,731.00	0.00	318,731.00	435,202.00	0.00	435,202.00	36.5%
Other Debt Service - Principal		7439	605,000.00	0.00	605,000.00	750,000.00	0.00	750,000.00	24.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			988,731.00	661,845.00	1,650,576.00	1,250,202.00	725,297.00	1,975,499.00	19.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,298,188.00)	1,298,188.00	0.00	(1,185,602.00)	1,185,602.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(853,974.00)	0.00	(853,974.00)	(1,047,238.00)	0.00	(1,047,238.00)	22.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,152,162.00)	1,298,188.00	(853,974.00)	(2,232,840.00)	1,185,602.00	(1,047,238.00)	22.6%
TOTAL EXPENDITURES			216,923,705.00	132,133,009.00	349,056,714.00	225,168,479.00	118,824,949.00	343,993,428.00	-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)	
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	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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%



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)	
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(57,260,836.00)	57,260,836.00	0.00	(55,076,664.00)	55,076,664.00	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			(57,260,836.00)	57,260,836.00	0.00	(55,076,664.00)	55,076,664.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(59,260,836.00)	57,260,836.00	(2,000,000.00)	(55,076,664.00)	55,076,664.00	0.00	-100.0%

			2016-17 Estimated Actuals			2017-18 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	261,090,649.00	0.00	261,090,649.00	267,138,118.00	0.00	267,138,118.00
2) Federal Revenue		8100-8299	0.00	17,595,787.00	17,595,787.00	0.00	19,295,422.00	19,295,422.00
3) Other State Revenue		8300-8599	11,139,802.00	29,335,714.00	40,475,516.00	5,056,871.00	26,666,979.00	31,723,850.00
4) Other Local Revenue		8600-8799	2,138,070.00	18,143,809.00	20,281,879.00	1,730,922.00	16,673,304.00	18,404,226.00
5) TOTAL REVENUES			274,368,521.00	65,075,310.00	339,443,831.00	273,925,911.00	62,635,705.00	336,561,616.00
<b>B. EXPENDITURES (Objects 1000-7999)</b>								
1) Instruction	1000-1999		121,557,230.00	65,116,404.48	186,673,634.48	127,429,120.00	59,445,125.00	186,874,245.00
2) Instruction - Related Services	2000-2999		31,546,348.00	18,719,667.52	50,266,015.52	33,254,565.00	15,872,684.00	49,127,249.00
3) Pupil Services	3000-3999		16,525,971.00	22,049,799.00	38,575,770.00	17,293,807.00	17,627,774.00	34,921,581.00
4) Ancillary Services	4000-4999		1,559,992.00	5,340,804.00	6,900,796.00	881,839.00	5,069,045.00	5,950,884.00
5) Community Services	5000-5999		199,278.00	165,424.00	364,702.00	139,696.00	134,092.00	273,788.00
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00
7) General Administration	7000-7999		22,796,664.00	2,106,593.00	24,903,257.00	24,127,289.00	1,273,857.00	25,401,146.00
8) Plant Services	8000-8999		21,749,491.00	17,972,472.00	39,721,963.00	20,791,961.00	18,677,075.00	39,469,036.00
9) Other Outgo	9000-9999	Except 7600-7699	988,731.00	661,845.00	1,650,576.00	1,250,202.00	725,297.00	1,975,499.00
10) TOTAL EXPENDITURES			216,923,705.00	132,133,009.00	349,056,714.00	225,168,479.00	118,824,949.00	343,993,428.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>								
			57,444,816.00	(67,057,699.00)	(9,612,883.00)	48,757,432.00	(56,189,244.00)	(7,431,812.00)
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00
b) Transfers Out		7600-7629	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
3) Contributions		8980-8999	(57,260,836.00)	57,260,836.00	0.00	(55,076,664.00)	55,076,664.00	0.00
4) TOTAL OTHER FINANCING SOURCES/USES			(59,260,836.00)	57,260,836.00	(2,000,000.00)	(55,076,664.00)	55,076,664.00	0.00
								-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,816,020.00)	(9,796,863.00)	(11,612,883.00)	(6,319,232.00)	(1,112,580.00)	(7,431,812.00)	-36.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,306,871.16	23,305,892.70	72,612,763.86	47,490,851.16	13,509,029.70	60,999,880.86	-16.0%
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)			49,306,871.16	23,305,892.70	72,612,763.86	47,490,851.16	13,509,029.70	60,999,880.86	-16.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,306,871.16	23,305,892.70	72,612,763.86	47,490,851.16	13,509,029.70	60,999,880.86	-16.0%
2) Ending Balance, June 30 (E + F1e)			47,490,851.16	13,509,029.70	60,999,880.86	41,171,619.16	12,396,449.70	53,568,068.86	-12.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
Stores		9711	0.00	0.00	0.00	70,000.00	0.00	70,000.00	New
Prepaid Expenditures		9712	0.00	0.00	0.00	230,000.00	0.00	230,000.00	New
All Others		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9740	0.00	13,509,030.50	13,509,030.50	0.00	12,396,450.47	12,396,450.47	-8.2%
Stabilization Arrangements									
Other Commitments (by Resource/Object)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
E-Rate Technology	0000	9760	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
d) Assigned					500,000.00				
Other Assignments (by Resource/Object)			1,287,850.00	0.00	1,287,850.00	1,287,850.00	0.00	1,287,850.00	0.0%
Reserve Pending Attendance Audit (Mic	0000	9780				1,287,850.00		1,287,850.00	
Reserve Pending Attendance Audit	0000	9780	1,287,850.00		1,287,850.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	10,497,964.00	0.00	10,497,964.00	New
Unassigned/Unappropriated Amount		9790	45,703,001.16	(0.80)	45,703,000.36	29,085,805.16	(0.77)	29,085,804.39	-36.4%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
4124	NCLB: Title IV, Part B, 21st Century Community Learning Centers Pr	0.00	0.97
5640	Medi-Cal Billing Option	1,935,791.77	1,935,791.77
6230	California Clean Energy Jobs Act	1,717,900.22	1,717,900.22
6264	Educator Effectiveness	134,713.06	9,107.06
6300	Lottery: Instructional Materials	3,176,789.95	3,176,789.95
6385	Governor's CTE Initiative: California Partnership Academies	1.75	1.75
6500	Special Education	0.18	0.18
6512	Special Ed: Mental Health Services	0.51	0.51
7220	Partnership Academies Program	1.27	1.27
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	234,233.08	234,233.08
9010	Other Restricted Local	6,309,598.71	5,322,623.71
Total, Restricted Balance		13,509,030.50	12,396,450.47

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	408,193.00	408,193.00	0.0%
3) Other State Revenue		8300-8599	2,571,864.00	2,457,146.00	-4.5%
4) Other Local Revenue		8600-8799	412,462.00	331,661.00	-19.6%
5) TOTAL, REVENUES			3,392,519.00	3,197,000.00	-5.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,568,857.00	1,515,142.00	-3.4%
2) Classified Salaries		2000-2999	740,028.00	739,790.00	0.0%
3) Employee Benefits		3000-3999	691,655.00	653,527.00	-5.5%
4) Books and Supplies		4000-4999	184,221.00	29,020.00	-84.2%
5) Services and Other Operating Expenditures		5000-5999	336,146.00	90,832.00	-73.0%
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	1,947.00	168,689.00	8564.0%
9) TOTAL, EXPENDITURES			3,522,854.00	3,197,000.00	-9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(130,335.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(130,335.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,231,086.07	1,100,751.07	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,231,086.07	1,100,751.07	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,231,086.07	1,100,751.07	-10.6%
2) Ending Balance, June 30 (E + F1e)			1,100,751.07	1,100,751.07	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	288,650.89	288,650.89	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	812,100.18	812,100.18	0.0%
Unassigned/Unappropriated	0000	9780		812,100.18	
Unassigned/Unappropriated	0000	9780	812,100.18		
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
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	408,193.00	408,193.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			408,193.00	408,193.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	2,571,864.00	2,457,146.00	-4.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,571,864.00	2,457,146.00	-4.5%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	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					
Adult Education Fees		8671	264,787.00	234,786.00	-11.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	147,675.00	96,875.00	-34.4%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>412,462.00</b>	<b>331,661.00</b>	<b>-19.6%</b>
<b>TOTAL, REVENUES</b>			<b>3,392,519.00</b>	<b>3,197,000.00</b>	<b>-5.8%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,353,875.00	1,331,095.00	-1.7%
Certificated Pupil Support Salaries		1200	23,195.00	20,000.00	-13.8%
Certificated Supervisors' and Administrators' Salaries		1300	154,679.00	137,674.00	-11.0%
Other Certificated Salaries		1900	37,108.00	26,373.00	-28.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,568,857.00</b>	<b>1,515,142.00</b>	<b>-3.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	141,959.00	150,000.00	5.7%
Classified Support Salaries		2200	129,237.00	103,005.00	-20.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	320,383.00	361,785.00	12.9%
Other Classified Salaries		2900	148,449.00	125,000.00	-15.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>740,028.00</b>	<b>739,790.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	172,566.00	189,453.00	9.8%
PERS		3201-3202	89,915.00	88,947.00	-1.1%
OASDI/Medicare/Alternative		3301-3302	86,292.00	77,065.00	-10.7%
Health and Welfare Benefits		3401-3402	162,965.00	151,698.00	-6.9%
Unemployment Insurance		3501-3502	1,273.00	1,115.00	-12.4%
Workers' Compensation		3601-3602	72,457.00	64,999.00	-10.3%
OPEB, Allocated		3701-3702	97,907.00	76,650.00	-21.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,280.00	3,600.00	-56.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>691,655.00</b>	<b>653,527.00</b>	<b>-5.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	62,860.00	700.00	-98.9%
Materials and Supplies		4300	121,361.00	28,320.00	-76.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>184,221.00</b>	<b>29,020.00</b>	<b>-84.2%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,300.00	0.00	-100.0%
Dues and Memberships		5300	350.00	250.00	-28.6%
Insurance		5400-5450	20,422.00	17,830.00	-12.7%
Operations and Housekeeping Services		5500	42,095.00	55,596.00	32.1%
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	250,679.00	15,035.00	-94.0%
Communications		5900	20,300.00	2,121.00	-89.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>336,146.00</b>	<b>90,832.00</b>	<b>-73.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,947.00	168,689.00	8564.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			1,947.00	168,689.00	8564.0%
<b>TOTAL, EXPENDITURES</b>			3,522,854.00	3,197,000.00	-9.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
3913	Adult Education: Adult Secondary Education	0.01	0.01
6391	Adult Education Block Grant Program	277,580.03	277,580.03
9010	Other Restricted Local	11,070.85	11,070.85
Total, Restricted Balance		288,650.89	288,650.89

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	400,767.00	800,000.00	99.6%
3) Other State Revenue		8300-8599	2,619,383.00	2,656,999.00	1.4%
4) Other Local Revenue		8600-8799	30,004.00	0.00	-100.0%
5) TOTAL REVENUES			3,050,154.00	3,456,999.00	13.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	950,058.00	1,206,069.00	26.9%
2) Classified Salaries		2000-2999	973,908.00	1,091,592.00	12.1%
3) Employee Benefits		3000-3999	743,498.00	880,185.00	18.4%
4) Books and Supplies		4000-4999	122,540.00	81,020.00	-33.9%
5) Services and Other Operating Expenditures		5000-5999	90,130.00	17,830.00	-80.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	170,020.00	180,303.00	6.0%
9) TOTAL EXPENDITURES			3,050,154.00	3,456,999.00	13.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,439.30	110,439.30	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,439.30	110,439.30	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,439.30	110,439.30	0.0%
2) Ending Balance, June 30 (E + F1e)			110,439.30	110,439.30	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	109,546.45	109,546.45	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	892.85	892.85	0.0%
Unassigned/Unappropriated	0000	9780		892.85	
Unassigned/Unappropriated	0000	9780	892.85		
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
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	400,767.00	800,000.00	99.6%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>400,767.00</b>	<b>800,000.00</b>	<b>99.6%</b>
<b>OTHER STATE REVENUE</b>					
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	2,505,473.00	2,656,999.00	6.0%
All Other State Revenue	All Other	8590	113,910.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,619,383.00</b>	<b>2,656,999.00</b>	<b>1.4%</b>
<b>OTHER LOCAL REVENUE</b>					
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	30,004.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>30,004.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,050,154.00</b>	<b>3,456,999.00</b>	<b>13.3%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	884,184.00	1,143,784.00	29.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	62,413.00	62,285.00	-0.2%
Other Certificated Salaries		1900	3,461.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			950,058.00	1,206,069.00	26.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	694,311.00	836,317.00	20.5%
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	215,072.00	212,159.00	-1.4%
Other Classified Salaries		2900	64,525.00	43,116.00	-33.2%
TOTAL, CLASSIFIED SALARIES			973,908.00	1,091,592.00	12.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	118,346.00	174,036.00	47.1%
PERS		3201-3202	121,581.00	169,039.00	39.0%
OASDI/Medicare/Alternative		3301-3302	87,576.00	100,366.00	14.6%
Health and Welfare Benefits		3401-3402	192,121.00	197,851.00	3.0%
Unemployment Insurance		3501-3502	1,061.00	1,126.00	6.1%
Workers' Compensation		3601-3602	56,783.00	65,970.00	16.2%
OPEB, Allocated		3701-3702	154,840.00	163,277.00	5.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,190.00	8,520.00	-23.9%
TOTAL, EMPLOYEE BENEFITS			743,498.00	880,185.00	18.4%
<b>BOOKS AND SUPPLIES</b>					
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	122,540.00	81,020.00	-33.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			122,540.00	81,020.00	-33.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,126.00	0.00	-100.0%
Dues and Memberships		5300	1,050.00	0.00	-100.0%
Insurance		5400-5450	16,857.00	17,830.00	5.8%
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	8,972.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	45,091.00	0.00	-100.0%
Communications		5900	34.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>90,130.00</b>	<b>17,830.00</b>	<b>-80.2%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	170,020.00	180,303.00	6.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>170,020.00</b>	<b>180,303.00</b>	<b>6.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,050,154.00</b>	<b>3,456,999.00</b>	<b>13.3%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	109,546.45	109,546.45
Total, Restricted Balance		109,546.45	109,546.45

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,032,000.00	13,257,000.00	1.7%
3) Other State Revenue		8300-8599	906,000.00	911,000.00	0.6%
4) Other Local Revenue		8600-8799	846,400.00	945,433.00	11.7%
5) TOTAL REVENUES			14,784,400.00	15,113,433.00	2.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,925,724.00	6,221,093.00	5.0%
3) Employee Benefits		3000-3999	2,610,250.00	2,814,010.00	7.8%
4) Books and Supplies		4000-4999	4,867,465.00	4,801,019.00	-1.4%
5) Services and Other Operating Expenditures		5000-5999	478,519.00	379,065.00	-20.8%
6) Capital Outlay		6000-6999	247,000.00	200,000.00	-19.0%
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	682,007.00	698,246.00	2.4%
9) TOTAL EXPENDITURES			14,810,965.00	15,113,433.00	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,565.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(26,565.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,098,934.03	3,072,369.03	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,098,934.03	3,072,369.03	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,098,934.03	3,072,369.03	-0.9%
2) Ending Balance, June 30 (E + F1e)			3,072,369.03	3,072,369.03	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	3,045,466.68	3,045,466.68	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	26,902.35	26,902.35	0.0%
Unassigned/Unappropriated	0000	9780		26,902.35	
Unassigned/Unappropriated	0000	9780	26,902.35		
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	10,702,000.00	10,892,000.00	1.8%
Donated Food Commodities		8221	2,330,000.00	2,365,000.00	1.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>13,032,000.00</b>	<b>13,257,000.00</b>	<b>1.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	906,000.00	911,000.00	0.6%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>906,000.00</b>	<b>911,000.00</b>	<b>0.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	825,000.00	900,000.00	9.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	1,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,400.00	44,433.00	107.6%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>846,400.00</b>	<b>945,433.00</b>	<b>11.7%</b>
<b>TOTAL, REVENUES</b>			<b>14,784,400.00</b>	<b>15,113,433.00</b>	<b>2.2%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,305,760.00	5,679,670.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	264,626.00	220,465.00	-16.7%
Clerical, Technical and Office Salaries		2400	355,338.00	320,958.00	-9.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			5,925,724.00	6,221,093.00	5.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	732,968.00	884,731.00	20.7%
OASDI/Medicare/Alternative		3301-3302	451,689.00	470,239.00	4.1%
Health and Welfare Benefits		3401-3402	714,839.00	747,648.00	4.6%
Unemployment Insurance		3501-3502	2,983.00	3,072.00	3.0%
Workers' Compensation		3601-3602	174,861.00	179,527.00	2.7%
OPEB, Allocated		3701-3702	471,710.00	478,393.00	1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	61,200.00	50,400.00	-17.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			2,610,250.00	2,814,010.00	7.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	322,524.00	225,062.00	-30.2%
Noncapitalized Equipment		4400	51,000.00	30,000.00	-41.2%
Food		4700	4,493,941.00	4,545,957.00	1.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,867,465.00	4,801,019.00	-1.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	33,200.00	26,200.00	-21.1%
Dues and Memberships		5300	150.00	150.00	0.0%
Insurance		5400-5450	74,715.00	80,000.00	7.1%
Operations and Housekeeping Services		5500	186,000.00	180,000.00	-3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	257,000.00	130,000.00	-49.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(196,696.00)	(179,385.00)	-8.8%
Professional/Consulting Services and Operating Expenditures		5800	123,150.00	142,000.00	15.3%
Communications		5900	1,000.00	100.00	-90.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>478,519.00</b>	<b>379,065.00</b>	<b>-20.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	247,000.00	200,000.00	-19.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>247,000.00</b>	<b>200,000.00</b>	<b>-19.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	682,007.00	698,246.00	2.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>682,007.00</b>	<b>698,246.00</b>	<b>2.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,810,965.00</b>	<b>15,113,433.00</b>	<b>2.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,535,471.62	1,535,413.62
5330	Child Nutrition: Summer Food Service Program Operations	1,502,894.91	1,502,894.91
9010	Other Restricted Local	7,100.15	7,158.15
Total, Restricted Balance		3,045,466.68	3,045,466.68

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	70,000.00	0.00	-100.0%
5) TOTAL, REVENUES			70,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			70,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	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			2,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,070,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,818,319.59	13,888,319.59	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,818,319.59	13,888,319.59	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,818,319.59	13,888,319.59	17.5%
2) Ending Balance, June 30 (E + F1e)			13,888,319.59	13,888,319.59	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	10,497,964.00	10,497,964.00	0.0%
Other Commitments		9760	3,200,000.00	3,200,000.00	0.0%
IT Replacement Fund	0000	9760		3,200,000.00	
IT Replacement Fund	0000	9760	3,200,000.00		
d) Assigned					
Other Assignments		9780	190,355.59	190,355.59	0.0%
Unassigned/Unappropriated	0000	9780		190,355.59	
Unassigned/Unappropriated	0000	9780	190,355.59		
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	70,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			70,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			70,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	2,000,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			2,000,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	562,035.00	575,000.00	2.3%
5) TOTAL, REVENUES			562,035.00	575,000.00	2.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,509,035.00	1,593,735.00	5.6%
3) Employee Benefits		3000-3999	687,956.00	742,995.00	8.0%
4) Books and Supplies		4000-4999	9,242,357.00	2,267,706.00	-75.5%
5) Services and Other Operating Expenditures		5000-5999	8,654,945.00	5,509,618.00	-36.3%
6) Capital Outlay		6000-6999	45,150,980.00	119,865,358.00	165.5%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			65,245,273.00	129,979,412.00	99.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(64,683,238.00)	(129,404,412.00)	100.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	125,000,000.00	New
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	125,000,000.00	New

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(64,683,238.00)	(4,404,412.00)	-93.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,941,177.60	62,257,939.60	-51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,941,177.60	62,257,939.60	-51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,941,177.60	62,257,939.60	-51.0%
2) Ending Balance, June 30 (E + F1e)			62,257,939.60	57,853,527.60	-7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	62,257,939.60	57,853,527.60	-7.1%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	562,035.00	575,000.00	2.3%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			562,035.00	575,000.00	2.3%
<b>TOTAL, REVENUES</b>			562,035.00	575,000.00	2.3%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	970,369.00	1,036,217.00	6.8%
Clerical, Technical and Office Salaries		2400	538,666.00	557,518.00	3.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,509,035.00</b>	<b>1,593,735.00</b>	<b>5.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	206,154.00	251,811.00	22.1%
OASDI/Medicare/Alternative		3301-3302	103,220.00	117,452.00	13.8%
Health and Welfare Benefits		3401-3402	213,850.00	200,417.00	-6.3%
Unemployment Insurance		3501-3502	761.00	784.00	3.0%
Workers' Compensation		3601-3602	44,411.00	45,646.00	2.8%
OPEB, Allocated		3701-3702	108,040.00	117,165.00	8.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,520.00	9,720.00	-15.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>687,956.00</b>	<b>742,995.00</b>	<b>8.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,996,576.00	992,118.00	-87.6%
Noncapitalized Equipment		4400	1,245,781.00	1,275,588.00	2.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,242,357.00</b>	<b>2,267,706.00</b>	<b>-75.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,069.00	20,069.00	66.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,234,093.00	1,823,533.00	47.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	7,402,716.00	3,659,949.00	-50.6%
Communications		5900	1,067.00	1,067.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,654,945.00</b>	<b>5,509,618.00</b>	<b>-36.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	196,055.00	669,110.00	241.3%
Buildings and Improvements of Buildings		6200	44,223,135.00	118,816,754.00	168.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	731,790.00	379,494.00	-48.1%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>45,150,980.00</b>	<b>119,865,358.00</b>	<b>165.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>65,245,273.00</b>	<b>129,979,412.00</b>	<b>99.2%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	125,000,000.00	New
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			0.00	125,000,000.00	New
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	125,000,000.00	New

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
9010	Other Restricted Local	62,257,939.60	57,853,527.60
Total, Restricted Balance		62,257,939.60	57,853,527.60

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,380,301.00	1,551,000.00	-34.8%
5) TOTAL, REVENUES			2,380,301.00	1,551,000.00	-34.8%
<b>B. EXPENDITURES</b>					
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	4,244.00	1,500.00	-64.7%
5) Services and Other Operating Expenditures		5000-5999	980,876.00	864,000.00	-11.9%
6) Capital Outlay		6000-6999	453,358.00	261,643.00	-42.3%
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			1,438,478.00	1,127,143.00	-21.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			941,823.00	423,857.00	-55.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			941,823.00	423,857.00	-55.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,550,869.89	6,492,692.89	17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,550,869.89	6,492,692.89	17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,550,869.89	6,492,692.89	17.0%
2) Ending Balance, June 30 (E + F1e)			6,492,692.89	6,916,549.89	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,492,692.89	6,916,549.89	6.5%
Unassigned/Unappropriated	0000	9780		6,916,549.89	
Unassigned/Unappropriated	0000	9780	6,492,692.89		
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	50,803.00	51,000.00	0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,329,498.00	1,500,000.00	-35.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,380,301.00	1,551,000.00	-34.8%
<b>TOTAL, REVENUES</b>			2,380,301.00	1,551,000.00	-34.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	4,244.00	1,500.00	-64.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,244.00	1,500.00	-64.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	636,078.00	559,000.00	-12.1%
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	344,798.00	305,000.00	-11.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>980,876.00</b>	<b>864,000.00</b>	<b>-11.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	4,735.00	4,735.00	0.0%
Buildings and Improvements of Buildings		6200	371,463.00	249,908.00	-32.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	77,160.00	7,000.00	-90.9%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>453,358.00</b>	<b>261,643.00</b>	<b>-42.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,438,478.00</b>	<b>1,127,143.00</b>	<b>-21.6%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	2,380,301.00	1,551,000.00	-34.8%
5) TOTAL, REVENUES			2,380,301.00	1,551,000.00	-34.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,438,478.00	1,127,143.00	-21.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,438,478.00	1,127,143.00	-21.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			941,823.00	423,857.00	-55.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			941,823.00	423,857.00	-55.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,550,869.89	6,492,692.89	17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,550,869.89	6,492,692.89	17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,550,869.89	6,492,692.89	17.0%
2) Ending Balance, June 30 (E + F1e)			6,492,692.89	6,916,549.89	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,492,692.89	6,916,549.89	6.5%
Unassigned/Unappropriated	0000	9780		6,916,549.89	
Unassigned/Unappropriated	0000	9780	6,492,692.89		
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,451.47	1,451.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,451.47	1,451.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,451.47	1,451.47	0.0%
2) Ending Balance, June 30 (E + F1e)			1,451.47	1,451.47	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	1,451.47	1,451.47	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,451.47	1,451.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,451.47	1,451.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,451.47	1,451.47	0.0%
2) Ending Balance, June 30 (E + F1e)			1,451.47	1,451.47	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	1,451.47	1,451.47	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
7710	State School Facilities Projects	1,448.11	1,448.11
7810	Other Restricted State	3.36	3.36
Total, Restricted Balance		1,451.47	1,451.47

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,033,117.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	880,775.00	1,135,000.00	28.9%
5) TOTAL, REVENUES			2,913,892.00	1,135,000.00	-61.0%
<b>B. EXPENDITURES</b>					
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	6,424.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,072,364.00	427,900.00	-86.1%
6) Capital Outlay		6000-6999	1,548,528.00	707,100.00	-54.3%
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			4,627,316.00	1,135,000.00	-75.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,713,424.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,713,424.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,806,765.51	2,093,341.51	-45.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,806,765.51	2,093,341.51	-45.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,806,765.51	2,093,341.51	-45.0%
2) Ending Balance, June 30 (E + F1e)			2,093,341.51	2,093,341.51	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	89,536.31	89,536.31	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,003,805.20	2,003,805.20	0.0%
Unassigned/Unappropriated	0000	9780		2,003,805.20	
Unassigned/Unappropriated	0000	9780	2,003,805.20		
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	2,033,117.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,033,117.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	571,126.00	1,100,000.00	92.6%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	56,250.00	35,000.00	-37.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	253,399.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			880,775.00	1,135,000.00	28.9%
<b>TOTAL, REVENUES</b>			2,913,892.00	1,135,000.00	-61.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	6,424.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			6,424.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	267,460.00	427,900.00	60.0%
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	2,804,904.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,072,364.00</b>	<b>427,900.00</b>	<b>-86.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,373,603.00	707,100.00	-48.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	173,925.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,548,528.00</b>	<b>707,100.00</b>	<b>-54.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,627,316.00</b>	<b>1,135,000.00</b>	<b>-75.5%</b>



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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	2,033,117.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	880,775.00	1,135,000.00	28.9%
5) TOTAL, REVENUES			2,913,892.00	1,135,000.00	-61.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,627,316.00	1,135,000.00	-75.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,627,316.00	1,135,000.00	-75.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,713,424.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,713,424.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,806,765.51	2,093,341.51	-45.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,806,765.51	2,093,341.51	-45.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,806,765.51	2,093,341.51	-45.0%
2) Ending Balance, June 30 (E + F1e)			2,093,341.51	2,093,341.51	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	89,536.31	89,536.31	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	2,003,805.20	2,003,805.20	0.0%
Unassigned/Unappropriated	0000	9780		2,003,805.20	
Unassigned/Unappropriated	0000	9780	2,003,805.20		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
5810	Other Restricted Federal	89,536.31	89,536.31
Total, Restricted Balance		89,536.31	89,536.31

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,677,328.00	4,155,292.00	13.0%
3) Other State Revenue		8300-8599	331,413.00	377,484.00	13.9%
4) Other Local Revenue		8600-8799	76,592,930.00	90,342,042.00	18.0%
5) TOTAL, REVENUES			80,601,671.00	94,874,818.00	17.7%
<b>B. EXPENDITURES</b>					
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	63,845,918.00	91,204,563.00	42.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			63,845,918.00	91,204,563.00	42.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,755,753.00	3,670,255.00	-78.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,755,753.00	3,670,255.00	-78.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,297,911.40	100,053,664.40	20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,297,911.40	100,053,664.40	20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,297,911.40	100,053,664.40	20.1%
2) Ending Balance, June 30 (E + F1e)			100,053,664.40	103,723,919.40	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	100,053,664.40	103,723,919.40	3.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	3,677,328.00	4,155,292.00	13.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,677,328.00</b>	<b>4,155,292.00</b>	<b>13.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	331,413.00	377,484.00	13.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>331,413.00</b>	<b>377,484.00</b>	<b>13.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	72,279,538.00	84,255,997.00	16.6%
Unsecured Roll		8612	3,165,984.00	3,890,252.00	22.9%
Prior Years' Taxes		8613	168,368.00	0.00	-100.0%
Supplemental Taxes		8614	771,621.00	1,982,303.00	156.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	203,532.00	209,590.00	3.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,887.00	3,900.00	0.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>76,592,930.00</b>	<b>90,342,042.00</b>	<b>18.0%</b>
<b>TOTAL, REVENUES</b>			<b>80,601,671.00</b>	<b>94,874,818.00</b>	<b>17.7%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	38,833,509.00	41,469,472.00	6.8%
Bond Interest and Other Service Charges		7434	25,012,409.00	49,735,091.00	98.8%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>63,845,918.00</b>	<b>91,204,563.00</b>	<b>42.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>63,845,918.00</b>	<b>91,204,563.00</b>	<b>42.9%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,677,328.00	4,155,292.00	13.0%
3) Other State Revenue		8300-8599	331,413.00	377,484.00	13.9%
4) Other Local Revenue		8600-8799	76,592,930.00	90,342,042.00	18.0%
5) TOTAL, REVENUES			80,601,671.00	94,874,818.00	17.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	63,845,918.00	91,204,563.00	42.9%
10) TOTAL, EXPENDITURES			63,845,918.00	91,204,563.00	42.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			16,755,753.00	3,670,255.00	-78.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,755,753.00	3,670,255.00	-78.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,297,911.40	100,053,664.40	20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,297,911.40	100,053,664.40	20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,297,911.40	100,053,664.40	20.1%
2) Ending Balance, June 30 (E + F1e)			100,053,664.40	103,723,919.40	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	100,053,664.40	103,723,919.40	3.7%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
9010	Other Restricted Local	100,053,664.40	103,723,919.40
Total, Restricted Balance		100,053,664.40	103,723,919.40

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,112.46	940,112.46	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,112.46	940,112.46	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,112.46	940,112.46	0.0%
2) Ending Balance, June 30 (E + F1e)			940,112.46	940,112.46	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	940,112.46	940,112.46	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
Non-Ad Valorem Taxes					
Other		8622	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,112.46	940,112.46	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,112.46	940,112.46	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,112.46	940,112.46	0.0%
2) Ending Balance, June 30 (E + F1e)			940,112.46	940,112.46	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	940,112.46	940,112.46	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
9010	Other Restricted Local	940,112.46	940,112.46
Total, Restricted Balance		940,112.46	940,112.46

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,909,547.00	1,909,487.00	0.0%
5) TOTAL, REVENUES			1,909,547.00	1,909,487.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	129,208.00	124,793.00	-3.4%
3) Employee Benefits		3000-3999	70,079.00	71,475.00	2.0%
4) Books and Supplies		4000-4999	4,200.00	3,600.00	-14.3%
5) Services and Other Operating Expenses		5000-5999	2,775,597.00	2,451,387.00	-11.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,979,084.00	2,651,255.00	-11.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,069,537.00)	(741,768.00)	-30.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,069,537.00)	(741,768.00)	-30.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,280,373.31	2,260,836.31	-31.1%
b) Audit Adjustments		9793	50,000.00	50,000.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,330,373.31	2,310,836.31	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,330,373.31	2,310,836.31	-30.6%
2) Ending Net Position, June 30 (E + F1e)			2,260,836.31	1,569,068.31	-30.6%
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	2,260,836.31	1,569,068.31	-30.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
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 Revoiving 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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,560.00	9,500.00	-0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,899,987.00	1,899,987.00	0.0%
All Other Fees and Contracts		8689	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,909,547.00	1,909,487.00	0.0%
<b>TOTAL, REVENUES</b>			1,909,547.00	1,909,487.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	82,348.00	80,971.00	-1.7%
Clerical, Technical and Office Salaries		2400	46,860.00	43,822.00	-6.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			129,208.00	124,793.00	-3.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,514.00	19,717.00	12.6%
OASDI/Medicare/Alternative		3301-3302	9,373.00	9,171.00	-2.2%
Health and Welfare Benefits		3401-3402	24,792.00	24,426.00	-1.5%
Unemployment Insurance		3501-3502	64.00	60.00	-6.3%
Workers' Compensation		3601-3602	3,736.00	3,501.00	-6.3%
OPEB, Allocated		3701-3702	14,600.00	14,600.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			70,079.00	71,475.00	2.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,100.00	1,600.00	-23.8%
Noncapitalized Equipment		4400	2,100.00	2,000.00	-4.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,200.00	3,600.00	-14.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,910.00	1,300.00	-55.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,889,987.00	1,899,987.00	0.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,979.00	25,000.00	-3.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	856,631.00	525,000.00	-38.7%
Communications		5900	90.00	100.00	11.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,775,597.00</b>	<b>2,451,387.00</b>	<b>-11.7%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,979,084.00</b>	<b>2,651,255.00</b>	<b>-11.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	1,909,547.00	1,909,487.00	0.0%
5) TOTAL, REVENUES			1,909,547.00	1,909,487.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		2,979,084.00	2,651,255.00	-11.0%
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			2,979,084.00	2,651,255.00	-11.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,069,537.00)	(741,768.00)	-30.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,069,537.00)	(741,768.00)	-30.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,280,373.31	2,260,836.31	-31.1%
b) Audit Adjustments		9793	50,000.00	50,000.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,330,373.31	2,310,836.31	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,330,373.31	2,310,836.31	-30.6%
2) Ending Net Position, June 30 (E + F1e)			2,260,836.31	1,569,068.31	-30.6%
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	2,260,836.31	1,569,068.31	-30.6%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	18,584,499.00	19,075,412.00	2.6%
5) TOTAL, REVENUES			18,584,499.00	19,075,412.00	2.6%
<b>B. EXPENSES</b>					
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	18,584,499.00	19,075,412.00	2.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,584,499.00	19,075,412.00	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,690,598.67	20,690,598.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,690,598.67	20,690,598.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,690,598.67	20,690,598.67	0.0%
2) Ending Net Position, June 30 (E + F1e)			20,690,598.67	20,690,598.67	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	20,690,598.67	20,690,598.67	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	30,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	18,554,499.00	19,075,412.00	2.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			18,584,499.00	19,075,412.00	2.6%
<b>TOTAL, REVENUES</b>			18,584,499.00	19,075,412.00	2.6%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,584,499.00	19,075,412.00	2.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			18,584,499.00	19,075,412.00	2.6%
<b>TOTAL, EXPENSES</b>			18,584,499.00	19,075,412.00	2.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	18,584,499.00	19,075,412.00	2.6%
5) TOTAL, REVENUES			18,584,499.00	19,075,412.00	2.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		18,584,499.00	19,075,412.00	2.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			18,584,499.00	19,075,412.00	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,690,598.67	20,690,598.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,690,598.67	20,690,598.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,690,598.67	20,690,598.67	0.0%
2) Ending Net Position, June 30 (E + F1e)			20,690,598.67	20,690,598.67	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	20,690,598.67	20,690,598.67	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	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
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	27,023.17	27,023.17	27,339.95	27,014.00	27,014.00	27,198.43
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	27,023.17	27,023.17	27,339.95	27,014.00	27,014.00	27,198.43
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	27,023.17	27,023.17	27,339.95	27,014.00	27,014.00	27,198.43
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	JUNE								
<b>A. BEGINNING CASH</b>		57,476,261.98	148,841,423.29	133,656,910.88	136,358,543.03	141,967,018.64	218,280,585.11	121,558,715.80	111,762,162.37
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes		7,714,753.80	7,714,753.80	22,856,618.84	13,886,556.84	13,886,556.84	22,856,617.84	13,886,556.84	0.00
Miscellaneous Funds		90,036,092.11	1,045,954.05	2,315,473.20	34,347.91	84,804,588.79	(95,504,209.34)	432,649.53	0.00
Federal Revenue		25,684.59	(561,548.72)	(1,123,087.42)	(945,475.61)	(748,185.61)	(748,731.61)	(748,731.61)	(748,731.61)
Other State Revenue		2,206,954.35	1,731,890.50	2,021,807.88	(216,784.82)	345,660.43	2,344,731.57	36,453.39	254,689.48
Other Local Revenue		161,801.78	346,251.80	1,840,347.30	3,034,715.69	5,853,535.53	4,891,281.40	4,820,087.84	610,287.00
Interfund Transfers In				186,908.74	16,113,221.58	256,798.71		1,080,425.12	215,370.74
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		100,145,286.63	10,277,301.43	28,098,058.54	31,906,581.59	104,398,934.69	(65,998,980.66)	19,507,441.11	331,615.61
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	1,215,754.86	10,251,447.67	11,091,777.42	11,241,426.02	11,307,367.07	11,485,729.59	11,188,469.84	11,651,529.95
Classified Salaries	2000-2999	2,552,894.06	4,250,923.42	4,557,995.06	4,666,419.57	4,683,044.59	4,723,136.39	4,523,466.47	4,782,311.62
Employee Benefits	3000-3999	4,332,117.97	6,020,237.12	6,355,294.29	6,391,460.16	6,422,634.26	6,600,370.90	6,441,406.99	6,551,543.61
Books and Supplies	4000-4999	58,076.27	1,305,739.64	651,363.72	726,777.93	1,201,291.19	611,463.53	509,943.91	539,639.68
Services	5000-5999	622,106.28	3,521,724.74	2,608,120.09	3,048,680.30	4,433,513.07	6,358,157.01	6,031,743.45	2,502,184.91
Capital Outlay	6000-6599	(824.14)	111,741.25	167,845.48	223,925.21	37,696.31	230,652.64	131,067.25	21,580.53
Other Outgo	7000-7499			(35,959.67)	(583.21)	(178.27)	733,378.59	479,876.63	(15,417.00)
Interfund Transfers Out	7600-7629								347,391.19
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		8,780,125.30	25,461,813.84	25,396,426.39	26,298,105.98	28,085,368.22	30,722,888.65	29,303,994.54	26,380,764.49
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		91,365,161.33	(15,184,512.41)	2,701,632.15	5,608,475.61	76,313,566.47	(96,721,869.31)	(9,796,553.43)	(26,049,148.83)
<b>F. ENDING CASH (A + E)</b>		148,841,423.29	133,656,910.88	136,358,543.03	141,967,018.64	218,280,585.11	121,558,715.80	111,762,162.37	85,713,013.49
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	JUNE	85,713,013.49	96,421,707.12	78,328,780.83	59,511,455.36				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	35,235,186.48	12,609,905.24	13,054,733.79	27,520,535.31	4,496,158.38		195,718,934.00	195,718,934.00
Property Taxes	8020-8079	(68,490.30)	(114.72)	(662,413.88)	6,910.00	1,734,665.95		82,614,014.00	82,614,014.00
Miscellaneous Funds	8080-8099	(2,373,655.33)	(1,134,546.76)	(1,071,077.82)	(1,948,009.63)	966,961.73		(11,194,830.00)	(11,194,830.00)
Federal Revenue	8100-8299	1,935,916.50	316,695.81	2,575,704.78	6,154,037.47	3,500,824.92		19,295,422.00	19,295,422.00
Other State Revenue	8300-8599	4,822,263.97	3,878,856.68	627,616.66	870,503.01	(3,464,489.93)		31,723,850.00	31,723,850.00
Other Local Revenue	8600-8799	330,120.97	604,671.84	19,318.67	289,364.13	(1,361,357.57)		18,404,225.99	18,404,225.99
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979		0.00					0.00	0.00
<b>TOTAL RECEIPTS</b>		39,881,342.29	16,275,468.09	14,543,882.20	32,893,340.29	4,301,344.18	0.00	336,561,615.99	336,561,616.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	11,403,319.07	11,410,456.91	13,089,722.38	13,247,675.26	2,885,055.96		131,447,732.00	131,447,732.00
Classified Salaries	2000-2999	4,719,943.41	4,670,948.37	5,152,706.25	5,469,213.02	499,214.77		55,251,219.00	55,251,219.00
Employee Benefits	3000-3999	6,512,655.60	6,508,509.73	8,962,706.10	9,105,416.86	4,823,378.42		85,027,732.01	85,027,732.01
Books and Supplies	4000-4999	816,794.21	1,045,141.08	1,263,400.44	1,778,319.67	2,189,576.73		12,697,518.00	12,697,518.00
Services	5000-5999	5,633,941.28	3,798,176.93	4,610,248.43	12,273,343.71	1,971,882.80		57,413,823.00	57,413,823.00
Capital Outlay	6000-6599	43,443.44	5,282,675.79	93,395.22	184,861.97	(5,300,937.95)		1,227,143.00	1,227,143.00
Other Outgo	7000-7499	43,551.65	(123.24)	189,026.85	(389,814.34)	(75,496.99)		928,261.00	928,261.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699		1,652,608.81		0.00	(2,000,000.00)		0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		29,172,648.66	34,368,394.38	33,361,207.67	41,669,016.15	4,992,673.74	0.00	343,993,428.01	343,993,428.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							0.00	0.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	0.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		10,708,693.63	(18,092,926.29)	(18,817,325.47)	(8,775,675.86)	(691,329.56)	0.00	(7,431,812.02)	(7,431,812.00)
<b>F. ENDING CASH (A + E)</b>		96,421,707.12	78,328,780.83	59,511,455.36	50,735,779.50			50,044,449.94	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									



		Object	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF		JUNE								
A. BEGINNING CASH			50,735,779.50	50,735,779.50	50,735,779.50	50,735,779.50	50,735,779.50	50,735,779.50	50,735,779.50	50,735,779.50
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019								
Property Taxes		8020-8079								
Miscellaneous Funds		8080-8099								
Federal Revenue		8100-8299								
Other State Revenue		8300-8599								
Other Local Revenue		8600-8799								
Interfund Transfers In		8810-8929								
All Other Financing Sources		8930-8979								
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999								
Classified Salaries		2000-2999								
Employee Benefits		3000-3999								
Books and Supplies		4000-4999								
Services		5000-5999								
Capital Outlay		6000-6599								
Other Outgo		7000-7499								
Interfund Transfers Out		7600-7629								
All Other Financing Uses		7630-7699								
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury		9111-9199								
Accounts Receivable		9200-9299								
Due From Other Funds		9310								
Stores		9320								
Prepaid Expenditures		9330								
Other Current Assets		9340								
Deferred Outflows of Resources		9490								
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599								
Due To Other Funds		9610								
Current Loans		9640								
Unearned Revenues		9650								
Deferred Inflows of Resources		9690								
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing		9910								
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			50,735,779.50	50,735,779.50	50,735,779.50	50,735,779.50	50,735,779.50	50,735,779.50	50,735,779.50	50,735,779.50
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE	50,735,779.50	50,735,779.50	50,735,779.50	50,735,779.50			
A. BEGINNING CASH								
B. RECEIPTS								
LCFF/Revenue Limit Sources	8010-8019						0.00	
Principal Apportionment	8020-8079						0.00	
Property Taxes	8080-8099						0.00	
Miscellaneous Funds	8100-8299						0.00	
Federal Revenue	8300-8599						0.00	
Other State Revenue	8600-8799						0.00	
Other Local Revenue	8800-8929						0.00	
Interfund Transfers In	8930-8979						0.00	
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	1000-1999						0.00	
Classified Salaries	2000-2999						0.00	
Employee Benefits	3000-3999						0.00	
Books and Supplies	4000-4999						0.00	
Services	5000-5999						0.00	
Capital Outlay	6000-6599						0.00	
Other Outgo	7000-7499						0.00	
Interfund Transfers Out	7600-7629						0.00	
All Other Financing Uses	7630-7699						0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	9111-9199						0.00	
Accounts Receivable	9200-9299						0.00	
Due From Other Funds	9310						0.00	
Stores	9320						0.00	
Prepaid Expenditures	9330						0.00	
Other Current Assets	9340						0.00	
Deferred Outflows of Resources	9490						0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599						0.00	
Due To Other Funds	9610						0.00	
Current Loans	9640						0.00	
Unearned Revenues	9650						0.00	
Deferred Inflows of Resources	9690						0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating								
Suspense Clearing	9910						0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		50,735,779.50	50,735,779.50	50,735,779.50	50,735,779.50			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							50,735,779.50	

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: 1108 Bissell Ave., Richmond, CA

Date: June 09, 2017

Place: LaVonya DeJean Middle School

Date: June 14, 2017

Time: \_\_\_\_\_

Adoption Date: June 28, 2017

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Christopher Mount-Benites

Telephone: (510) 231-1170

Title: Assoc. Superintendent of Business

E-mail: christopher.mount-benites@wccusd

### 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
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 28, 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:  
CCCSIG  
560 Ellinwood Way, Pleasant Hill, CA

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Christopher Mount-Benites

Title: Assoc. Superintendent of Business

Telephone: (510) 231-1170

E-mail: Christopher.mount-benites@wccusd.net

## Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	127,856,153.00	301	309,021.00	303	127,547,132.00	305	1,299,698.00	4,969,445.00	307	122,577,687.00	309
2000 - Classified Salaries	54,042,837.00	311	364,990.00	313	53,677,847.00	315	360,980.00	4,979,519.00	317	48,698,328.00	319
3000 - Employee Benefits	77,160,178.00	321	17,749,393.00	323	59,410,785.00	325	465,753.00	4,688,581.00	327	54,722,204.00	329
4000 - Books, Supplies Equip Replace. (6500)	21,286,192.00	331	509,398.00	333	20,776,794.00	335	4,736,530.00	6,254,549.00	337	14,522,245.00	339
5000 - Services . . . & 7300 - Indirect Costs	63,769,525.00	341	2,957,878.00	343	60,811,647.00	345	22,849,649.00	34,795,812.00	347	26,015,835.00	349
<b>TOTAL</b>					<b>322,224,205.00</b>	<b>365</b>			<b>TOTAL</b>	<b>266,536,299.00</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	98,208,078.00		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	14,361,870.00		380
3. STRS. . . . .	3101 & 3102	11,520,064.00		382
4. PERS. . . . .	3201 & 3202	1,920,588.00		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	2,454,677.00		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	15,704,628.00		385
7. Unemployment Insurance. . . . .	3501 & 3502	56,770.00		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	3,304,876.00		392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00		
10. Other Benefits (EC 22310). . . . .	3901 & 3902	270,902.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		147,802,453.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		245,149.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		9,370.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		0.00		396
14. TOTAL SALARIES AND BENEFITS. . . . .		147,557,304.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		55.36%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .				

## PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.36%
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). . . . .	266,536,299.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

These adjustments are for local programs such as Parcel Tax, MRAD, and RRM.



## 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	131,447,732.00	301	120,214.00	303	131,327,518.00	305	1,348,894.00	4,977,290.00	307	126,350,228.00	309		
2000 - Classified Salaries	55,251,219.00	311	289,218.00	313	54,962,001.00	315	354,860.00	4,854,112.00	317	50,107,889.00	319		
3000 - Employee Benefits	85,027,732.00	321	18,350,885.00	323	66,676,847.00	325	531,969.00	4,789,803.00	327	61,887,044.00	329		
4000 - Books, Supplies Equip Replace. (6500)	12,697,518.00	331	126,626.00	333	12,570,892.00	335	1,725,639.00	4,037,596.00	337	8,533,296.00	339		
5000 - Services . . . & 7300 - Indirect Costs	56,366,585.00	341	4,867,093.00	343	51,499,492.00	345	19,684,446.00	31,435,199.00	347	20,064,293.00	349		
TOTAL					317,036,750.00	365	TOTAL					266,942,750.00	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	100,401,956.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	16,028,470.00	380
3. STRS. . . . .	3101 & 3102	13,765,036.00	382
4. PERS. . . . .	3201 & 3202	2,600,856.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	2,639,073.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	16,761,237.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	56,978.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	3,328,892.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	196,842.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		155,779,340.00	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). . . . .		35,670.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .		155,779,340.00	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. . . . .		58.36%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	58.36%	
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). . . . .	266,942,750.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
These adjustments are for Local Programs such as Parcel Tax, MRAD, and RRM.	

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	1,252,710,894.15		1,252,710,894.15		40,643,509.00	1,212,067,385.15	38,061,012.00
State School Building Loans Payable			0.00	0.00	0.00	0.00	
Certificates of Participation Payable	6,250,000.00		6,250,000.00	5,250,000.00	605,000.00	10,895,000.00	750,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	183,005,643.00		183,005,643.00			183,005,643.00	
Net OPEB Obligation	111,166,497.00		111,166,497.00	4,679,596.00		115,846,093.00	
Compensated Absences Payable	3,963,117.36		3,963,117.36	222,560.42		4,185,677.78	
Governmental activities long-term liabilities	1,557,096,151.51	0.00	1,557,096,151.51	10,152,156.42	41,248,509.00	1,525,999,798.93	38,811,012.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 11,820,045.00
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) 229,662,457.00

**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) 5.15%

**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)	14,448,933.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,680,050.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	120,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	232,881.00
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)	1,787,275.26
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)	339.90
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)	23,269,479.16
9. Carry-Forward Adjustment (Part IV, Line F)	1,096,740.50
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	24,366,219.66

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	183,385,100.48
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	49,498,631.52
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	37,433,630.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,455,393.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	364,702.00
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)	3,192,562.00
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)	295,866.00
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)	34,212.00
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)	32,917,098.74
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)	12,760.10
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)	3,520,907.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,880,134.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	13,881,958.00
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)	331,872,954.84

**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)

7.01%

**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/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18)

7.34%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>23,269,479.16</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>1,987,612.45</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.28%) times Part III, Line B18); zero if negative	<u>1,096,740.50</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.28%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.28%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,096,740.50</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,096,740.50</u>

Approved indirect cost rate: 7.28%  
Highest rate used in any program: 7.28%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	4,345,862.00	316,378.00	7.28%
01	3315	370,465.00	26,969.00	7.28%
01	3320	846,111.00	61,596.00	7.28%
01	3345	1,939.00	141.00	7.27%
01	3385	77,987.00	5,677.00	7.28%
01	3395	19,666.00	1,431.00	7.28%
01	3410	230,667.00	16,792.00	7.28%
01	3550	256,856.00	12,843.00	5.00%
01	4035	925,819.00	67,399.00	7.28%
01	4050	8,050.00	586.00	7.28%
01	4124	275,600.00	13,780.00	5.00%
01	4201	15,492.00	1,127.00	7.27%
01	4203	1,031,997.00	41,637.00	4.03%
01	5630	108,915.00	7,929.00	7.28%
01	5640	967,403.00	70,426.00	7.28%
01	5810	167,950.00	12,226.00	7.28%
01	6010	1,174,867.00	58,720.00	5.00%
01	6264	1,116,271.00	80,929.00	7.25%
01	6382	481,085.00	35,023.00	7.28%
01	6385	426,224.00	31,028.00	7.28%
01	6387	1,907,487.00	138,865.00	7.28%
01	6515	16,492.00	1,200.00	7.28%
01	6520	244,904.00	17,829.00	7.28%
01	7220	156,124.00	11,365.00	7.28%
01	7338	809,372.00	58,922.00	7.28%
01	7400	54,548.00	3,970.00	7.28%
01	9010	27,566,469.00	203,400.00	0.74%
11	9010	147,224.00	1,947.00	1.32%
12	6105	2,335,453.00	170,020.00	7.28%
13	5310	11,410,383.00	561,391.00	4.92%
13	5320	1,554,122.00	75,878.00	4.88%
13	5330	909,329.00	44,738.00	4.92%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,120,581.95	3,120,581.95
2. State Lottery Revenue	8560	3,722,379.00		1,146,333.00	4,868,712.00
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)		3,722,379.00	0.00	4,266,914.95	7,989,293.95
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		1,090,125.00	1,090,125.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,722,379.00			3,722,379.00
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 )		3,722,379.00	0.00	1,090,125.00	4,812,504.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	3,176,789.95	3,176,789.95
<b>D. COMMENTS:</b>					

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	267,138,118.00	3.15%	275,565,145.00	2.32%	281,964,238.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	5,056,871.00	2.32%	5,174,322.00	2.53%	5,305,489.00
4. Other Local Revenues	8600-8799	1,730,922.00	0.00%	1,730,922.00	0.00%	1,730,922.00
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	(55,076,664.00)	0.63%	(55,422,094.00)	0.51%	(55,703,588.00)
6. Total (Sum lines A1 thru A5c)		218,849,247.00	3.75%	227,048,295.00	2.75%	233,297,061.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				95,554,851.00		96,510,400.00
b. Step & Column Adjustment				955,549.00		616,474.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	95,554,851.00	1.00%	96,510,400.00	0.64%	97,126,874.00
2. Classified Salaries						
a. Base Salaries				31,177,130.00		31,488,901.00
b. Step & Column Adjustment				311,771.00		314,889.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,177,130.00	1.00%	31,488,901.00	1.00%	31,803,790.00
3. Employee Benefits	3000-3999	58,729,506.00	4.85%	61,578,443.00	3.97%	64,022,827.00
4. Books and Supplies	4000-4999	6,179,505.00	2.14%	6,311,647.00	1.94%	6,433,899.00
5. Services and Other Operating Expenditures	5000-5999	34,261,254.00	10.43%	37,835,068.00	7.92%	40,832,792.00
6. Capital Outlay	6000-6999	248,871.00	-1.78%	244,430.00	-1.68%	240,322.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,250,202.00	36.89%	1,711,441.00	0.00%	1,711,441.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,232,840.00)	0.00%	(2,232,840.00)	0.00%	(2,232,840.00)
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)		225,168,479.00	3.68%	233,447,490.00	2.78%	239,939,105.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(6,319,232.00)		(6,399,195.00)		(6,642,044.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		47,490,851.16		41,171,619.16		34,772,424.16
2. Ending Fund Balance (Sum lines C and D1)		41,171,619.16		34,772,424.16		28,130,380.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,287,850.00		1,287,850.00		1,287,850.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,497,964.00		10,619,030.00		11,043,791.00
2. Unassigned/Unappropriated	9790	29,085,805.16		22,565,544.16		15,498,739.16
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		41,171,619.16		34,772,424.16		28,130,380.16



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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,497,964.00		10,619,030.00		11,043,791.00
c. Unassigned/Unappropriated	9790	29,085,805.16		22,565,544.16		15,498,739.16
(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	10,497,964.00		10,497,964.00		10,497,964.00
b. Reserve for Economic Uncertainties	9789			0.00		
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		50,081,733.16		43,682,538.16		37,040,494.16
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	19,295,422.00	2.15%	19,710,274.00	2.35%	20,173,465.00
3. Other State Revenues	8300-8599	26,666,979.00	2.15%	27,240,319.00	2.35%	27,880,467.00
4. Other Local Revenues	8600-8799	16,673,304.00	0.00%	16,673,304.00	0.00%	16,673,304.00
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	55,076,664.00	0.63%	55,422,094.00	0.51%	55,703,588.00
6. Total (Sum lines A1 thru A5c)		117,712,369.00	1.13%	119,045,991.00	1.16%	120,430,824.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				35,892,881.00		36,251,809.00
b. Step & Column Adjustment				358,928.00		362,517.99
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,892,881.00	1.00%	36,251,809.00	1.00%	36,614,326.99
2. Classified Salaries						
a. Base Salaries				24,074,089.00		24,314,830.00
b. Step & Column Adjustment				240,741.00		243,148.29
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,074,089.00	1.00%	24,314,830.00	1.00%	24,557,978.29
3. Employee Benefits	3000-3999	26,298,226.00	0.45%	26,416,098.00	0.00%	26,416,098.00
4. Books and Supplies	4000-4999	6,518,013.00	3.19%	6,725,938.00	2.86%	6,918,299.00
5. Services and Other Operating Expenditures	5000-5999	23,152,569.00	3.19%	23,891,136.00	2.86%	24,574,422.00
6. Capital Outlay	6000-6999	978,272.00	3.19%	1,009,479.00	2.86%	1,038,350.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	725,297.00	0.00%	725,297.00	0.00%	725,297.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,185,602.00	0.00%	1,185,602.00	0.00%	1,185,602.00
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)		118,824,949.00	1.43%	120,520,189.00	1.25%	122,030,373.28
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,112,580.00)		(1,474,198.00)		(1,599,549.28)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,509,029.70		12,396,449.70		10,922,251.70
2. Ending Fund Balance (Sum lines C and D1)		12,396,449.70		10,922,251.70		9,322,702.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	12,396,450.47		10,922,251.70		9,322,702.42
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	(0.77)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,396,449.70		10,922,251.70		9,322,702.42

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)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
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.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	267,138,118.00	3.15%	275,565,145.00	2.32%	281,964,238.00
2. Federal Revenues	8100-8299	19,295,422.00	2.15%	19,710,274.00	2.35%	20,173,465.00
3. Other State Revenues	8300-8599	31,723,850.00	2.18%	32,414,641.00	2.38%	33,185,956.00
4. Other Local Revenues	8600-8799	18,404,226.00	0.00%	18,404,226.00	0.00%	18,404,226.00
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)		336,561,616.00	2.83%	346,094,286.00	2.21%	353,727,885.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				131,447,732.00		132,762,209.00
b. Step & Column Adjustment				1,314,477.00		978,991.99
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	131,447,732.00	1.00%	132,762,209.00	0.74%	133,741,200.99
2. Classified Salaries						
a. Base Salaries				55,251,219.00		55,803,731.00
b. Step & Column Adjustment				552,512.00		558,037.29
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	55,251,219.00	1.00%	55,803,731.00	1.00%	56,361,768.29
3. Employee Benefits	3000-3999	85,027,732.00	3.49%	87,994,541.00	2.78%	90,438,925.00
4. Books and Supplies	4000-4999	12,697,518.00	2.68%	13,037,585.00	2.41%	13,352,198.00
5. Services and Other Operating Expenditures	5000-5999	57,413,823.00	7.51%	61,726,204.00	5.96%	65,407,214.00
6. Capital Outlay	6000-6999	1,227,143.00	2.18%	1,253,909.00	1.97%	1,278,672.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,975,499.00	23.35%	2,436,738.00	0.00%	2,436,738.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,047,238.00)	0.00%	(1,047,238.00)	0.00%	(1,047,238.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		343,993,428.00	2.90%	353,967,679.00	2.26%	361,969,478.28
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(7,431,812.00)		(7,873,393.00)		(8,241,593.28)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		60,999,880.86		53,568,068.86		45,694,675.86
2. Ending Fund Balance (Sum lines C and D1)		53,568,068.86		45,694,675.86		37,453,082.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740	12,396,450.47		10,922,251.70		9,322,702.42
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	1,287,850.00		1,287,850.00		1,287,850.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,497,964.00		10,619,030.00		11,043,791.00
2. Unassigned/Unappropriated	9790	29,085,804.39		22,565,544.16		15,498,739.16
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		53,568,068.86		45,694,675.86		37,453,082.58

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,497,964.00		10,619,030.00		11,043,791.00
c. Unassigned/Unappropriated	9790	29,085,805.16		22,565,544.16		15,498,739.16
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.77)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	10,497,964.00		10,497,964.00		10,497,964.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		50,081,732.39		43,682,538.16		37,040,494.16
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.56%		12.34%		10.23%
<b>F. RECOMMENDED RESERVES</b>						
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)		27,014.00		27,012.85		26,882.65
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		343,993,428.00		353,967,679.00		361,969,478.28
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)		343,993,428.00		353,967,679.00		361,969,478.28
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)		10,319,802.84		10,619,030.37		10,859,084.35
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)		10,319,802.84		10,619,030.37		10,859,084.35
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	351,056,714.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,699,952.00
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	364,702.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,263,070.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	923,731.00
4. Other Transfers Out	All	9200	7200-7299	660,845.00
5. Interfund Transfers Out	All	9300	7600-7629	2,000,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	986,106.00
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)				8,198,454.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	26,565.00
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)				325,184,873.00

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		27,023.17
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,033.56
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	285,888,215.61	10,535.02
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)	285,888,215.61	10,535.02
B. Required effort (Line A.2 times 90%)	257,299,394.05	9,481.52
C. Current year expenditures (Line I.E and Line II.B)	325,184,873.00	12,033.56
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 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	182,724.00	0.00	0.00	(853,974.00)				
Other Sources/Uses Detail					0.00	2,000,000.00		
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	0.00	1,947.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	8,972.00	0.00	170,020.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(196,696.00)	682,007.00	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					2,000,000.00	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	5,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	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	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	196,696.00	(196,696.00)	853,974.00	(853,974.00)	2,000,000.00	2,000,000.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	174,355.00	0.00	0.00	(1,047,238.00)				
Other Sources/Uses Detail					0.00	0.00		
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	0.00	168,689.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	180,303.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(179,385.00)	698,246.00	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	5,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

07 61796 0000000  
Form SIAB

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					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	179,385.00	(179,385.00)	1,047,238.00	(1,047,238.00)	0.00	0.00		

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	27,743	27,743		
Charter School				
<b>Total ADA</b>	<b>27,743</b>	<b>27,743</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2015-16)				
District Regular	26,215	27,197		
Charter School				
<b>Total ADA</b>	<b>26,215</b>	<b>27,197</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2016-17)				
District Regular	26,867	27,340		
Charter School		0		
<b>Total ADA</b>	<b>26,867</b>	<b>27,340</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2017-18)				
District Regular	27,198			
Charter School	0			
<b>Total ADA</b>	<b>27,198</b>			

### 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	29,145		30,596		
Charter School					
<b>Total Enrollment</b>	<b>29,145</b>		<b>30,596</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2015-16)					
District Regular	27,496		30,973		
Charter School					
<b>Total Enrollment</b>	<b>27,496</b>		<b>30,973</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2016-17)					
District Regular	27,896		28,517		
Charter School					
<b>Total Enrollment</b>	<b>27,896</b>		<b>28,517</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2017-18)					
District Regular	28,248				
Charter School					
<b>Total Enrollment</b>	<b>28,248</b>				

### 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	27,741	30,596	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>27,741</b>	<b>30,596</b>	<b>90.7%</b>
Second Prior Year (2015-16)			
District Regular	27,030	30,973	
Charter School			
<b>Total ADA/Enrollment</b>	<b>27,030</b>	<b>30,973</b>	<b>87.3%</b>
First Prior Year (2016-17)			
District Regular	27,023	28,517	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>27,023</b>	<b>28,517</b>	<b>94.8%</b>
Historical Average Ratio:			90.9%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>91.4%</b>

#### 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	27,014	28,248		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>27,014</b>	<b>28,248</b>	<b>95.6%</b>	<b>Not Met</b>
1st Subsequent Year (2018-19)				
District Regular	27,013	27,836		
Charter School				
<b>Total ADA/Enrollment</b>	<b>27,013</b>	<b>27,836</b>	<b>97.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2019-20)				
District Regular	26,883	27,836		
Charter School				
<b>Total ADA/Enrollment</b>	<b>26,883</b>	<b>27,836</b>	<b>96.6%</b>	<b>Not Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

Decline in enrollment and ADA will be funded with prior year ADA Hold Harmless.

#### 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)<sup>1</sup> 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 COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

##### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

##### 4A1. Calculating the District's LCFF Revenue Standard

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

##### Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)		276,358,062.00	279,558,944.00	284,694,004.00

	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)	27,339.95	27,198.43	27,012.85	26,882.65
b. Prior Year ADA (Funded)		27,339.95	27,198.43	27,012.85
c. Difference (Step 1a minus Step 1b)		(141.52)	(185.58)	(130.20)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.52%	-0.68%	-0.48%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)				
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		-0.52%	-0.68%	-0.48%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.52% to .48%	-1.68% to .32%	-1.48% to .52%



#### 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)	82,614,014.00	82,614,014.00	82,614,014.00	82,614,014.00
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)	272,235,599.00	276,332,948.00	275,565,145.00	281,964,238.00
District's Projected Change in LCFF Revenue:		2.24%	-0.99%	2.32%
LCFF Revenue Standard:		-1.62% to .48%	-1.68% to .32%	-1.48% to .52%
Status:		Not Met	Not Met	Not Met

#### 4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

Due to declining enrollment and charter school impact, revenue is forecasted at these levels.

**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)	155,781,648.63	177,580,660.76	87.7%
Second Prior Year (2015-16)	162,287,147.51	191,009,222.98	85.0%
First Prior Year (2016-17)	178,802,794.00	216,923,705.00	82.4%
	Historical Average Ratio:		85.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	3.0%	3.0%	3.0%
	82.0% to 88.0%	82.0% to 88.0%	82.0% to 88.0%

**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)	185,481,487.00	225,168,479.00	82.4%	Met
1st Subsequent Year (2018-19)	189,577,744.00	233,447,490.00	81.2%	Not Met
2nd Subsequent Year (2019-20)	192,953,491.00	239,939,105.00	80.4%	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

In 2016-17 through 2018-19, total expenditures have increased due to the increase in supplemental/concentration funds each year, increased budgets for non-personnel expenditures using CPI rate and salary increases. In 2017-18 and 2018-19, we are projecting declining enrollment which cuts down teacher and other staffing costs that are based on enrollment projections.

**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):	-0.52%	-0.68%	-0.48%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.52% to 9.48%</b>	<b>-10.68% to 9.32%</b>	<b>-10.48% to 9.52%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.52% to 4.48%	-5.68% to 4.32%	-5.48% to 4.52%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2016-17)	17,595,787.00		
Budget Year (2017-18)	19,295,422.00	9.66%	Yes
1st Subsequent Year (2018-19)	19,710,274.00	2.15%	No
2nd Subsequent Year (2019-20)	20,173,465.00	2.35%	No

**Explanation:**  
(required if Yes)

2016-17 revenues include carryover from grants subject to deferred revenue. These revenues that carryover year after year are not included in the adopted budget or two subsequent years as it is the intention to spend these funds in the current year and the actual carryover will not be known until we close the books.

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

First Prior Year (2016-17)	40,475,516.00		
Budget Year (2017-18)	31,723,850.00	-21.62%	Yes
1st Subsequent Year (2018-19)	32,414,641.00	2.18%	No
2nd Subsequent Year (2019-20)	33,185,956.00	2.38%	No

**Explanation:**  
(required if Yes)

2017-18 revenues include one-time funding that is being reduced and deferred in subsequent years.

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

First Prior Year (2016-17)	20,281,879.00		
Budget Year (2017-18)	18,404,226.00	-9.26%	Yes
1st Subsequent Year (2018-19)	18,404,226.00	0.00%	No
2nd Subsequent Year (2019-20)	18,404,226.00	0.00%	No

**Explanation:**  
(required if Yes)

2016-17 revenues include carryover from grants subject to deferred revenue. These revenues that carryover year after year are not included in the adopted budget or two subsequent years as it is the intention to spend these funds in the current year and the actual carryover will not be known until we close the books.

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

First Prior Year (2016-17)	21,286,192.00		
Budget Year (2017-18)	12,697,518.00	-40.35%	Yes
1st Subsequent Year (2018-19)	13,037,585.00	2.68%	No
2nd Subsequent Year (2019-20)	13,352,198.00	2.41%	No

**Explanation:**  
(required if Yes)

No carryover funds from prior years are reflected in the Adopted Budget of two subsequent years.

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

First Prior Year (2016-17)	64,623,499.00		
Budget Year (2017-18)	57,413,823.00	-11.16%	Yes
1st Subsequent Year (2018-19)	61,726,204.00	7.51%	Yes
2nd Subsequent Year (2019-20)	65,407,214.00	5.96%	Yes

**Explanation:**  
(required if Yes)

No carryover funds from prior years are reflected in the Adopted Budget of two subsequent years.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2016-17)	78,353,182.00		
Budget Year (2017-18)	69,423,498.00	-11.40%	Not Met
1st Subsequent Year (2018-19)	70,529,141.00	1.59%	Met
2nd Subsequent Year (2019-20)	71,763,647.00	1.75%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2016-17)	85,909,691.00		
Budget Year (2017-18)	70,111,341.00	-18.39%	Not Met
1st Subsequent Year (2018-19)	74,763,789.00	6.64%	Met
2nd Subsequent Year (2019-20)	78,759,412.00	5.34%	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)

2016-17 revenues include carryover from grants subject to deferred revenue. These revenues that carryover year after year are not included in the adopted budget or two subsequent years as it is the intention to spend these funds in the current year and the actual carryover will not be known until we close the books.

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

2017-18 revenues include one-time funding that is being reduced and deferred in subsequent years.

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

2016-17 revenues include carryover from grants subject to deferred revenue. These revenues that carryover year after year are not included in the adopted budget or two subsequent years as it is the intention to spend these funds in the current year and the actual carryover will not be known until we close the books.

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

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

No carryover funds from prior years are reflected in the Adopted Budget of two subsequent years.

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

No carryover funds from prior years are reflected in the Adopted Budget of two subsequent years.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

- For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- 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)

343,993,428.00

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

c. Net Budgeted Expenditures and Other Financing Uses

343,993,428.00

3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)

10,319,802.84

Amount Deposited<sup>1</sup> for 2014-15 Fiscal Year

4,500,000.00

Lesser of: 3% or 2014-15 amount

4,500,000.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)

6,879,868.56

Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%

6,879,868.56

Budgeted Contribution<sup>1</sup> to the Ongoing and Major Maintenance Account

10,942,743.00

Status

Met

e. OMMA/RMA Contribution

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

#### Explanation:

(required if NOT met and Other is marked)

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	9,544,378.00	9,297,068.37	0.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	12,930,323.55	36,791,705.96	45,703,001.16
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(3.06)	(0.30)	(0.80)
d. Available Reserves (Lines 1a through 1c)	22,474,698.49	46,088,774.03	45,703,000.36
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	302,452,553.45	309,902,278.68	351,056,714.00
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)	302,452,553.45	309,902,278.68	351,056,714.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	7.4%	14.9%	13.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.5%</b>	<b>5.0%</b>	<b>4.3%</b>

<sup>1</sup>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.

<sup>2</sup>A 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)	810,889.14	179,076,056.76	N/A	Met
Second Prior Year (2015-16)	27,089,739.64	191,009,223.12	N/A	Met
First Prior Year (2016-17)	(1,816,020.00)	218,923,705.00	0.8%	Met
Budget Year (2017-18) (Information only)	(6,319,232.00)	225,168,479.00		

### 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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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)	17,875,744.00	21,992,229.02	N/A	Met
Second Prior Year (2015-16)	17,875,744.00	22,217,131.52	N/A	Met
First Prior Year (2016-17)	41,017,157.52	49,306,871.16	N/A	Met
Budget Year (2017-18) (Information only)	47,490,851.16			

<sup>2</sup> 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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

<sup>1</sup> 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.

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

<sup>3</sup> 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.)	27,014	27,013	26,883
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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):

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0.00	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)	343,993,428.00	353,967,679.00	361,969,478.28
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)	343,993,428.00	353,967,679.00	361,969,478.28
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,319,802.84	10,619,030.37	10,859,084.35
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> (Greater of Line B5 or Line B6)	<b>10,319,802.84</b>	<b>10,619,030.37</b>	<b>10,859,084.35</b>



### 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)	10,497,964.00	10,619,030.00	11,043,791.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	29,085,805.16	22,565,544.16	15,496,739.16
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)	(0.77)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	10,497,964.00	10,497,964.00	10,497,964.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	50,081,732.39	43,682,538.16	37,040,494.16
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.56%	12.34%	10.23%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>10,319,802.84</b>	<b>10,619,030.37</b>	<b>10,859,084.35</b>
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

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

#### Explanation:

(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

\$1.2 M audit finding for Middle College

### 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?

Yes

- 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's current projection for 2017-18 through 2019-20 includes deficit spending. Reductions will be necessary absent any improvement in revenues.

### S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2016-17)	(57,260,836.00)			
Budget Year (2017-18)	(55,076,664.00)	(2,184,172.00)	-3.8%	Met
1st Subsequent Year (2018-19)	(55,422,094.00)	345,430.00	0.6%	Met
2nd Subsequent Year (2019-20)	(55,703,588.00)	281,494.00	0.5%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2016-17)	2,000,000.00			
Budget Year (2017-18)	0.00	(2,000,000.00)	-100.0%	Not 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

**1d. Impact of Capital Projects**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

The District has set aside funds in the Special Reserve account for IT replacement. Funds will be transferred from Fund 17 as equipment replacements are processed.

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

**Project Information:**  
(required if YES)

---

---

---

---

---

---

---

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

---

**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)

Long-term debt increased in the budget year due to the financing of purchase of building (COP).

---

**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 lifetime benefit ended in 2006 and retirees who retire prior to 1/1/2007 were grandfathered into the program and continue to receive this benefit. Since then, a new retiree benefit program has been implemented by the district.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

435,407,803.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

435,407,803.00

- 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

Jan 01, 2016

5. OPEB Contributions

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

31,239,376.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

19,075,412.00

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

19,075,412.00

- d. Number of retirees receiving OPEB benefits

2,207

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)
31,239,376.00	31,239,376.00	31,239,376.00
19,075,412.00	19,075,412.00	19,075,412.00
19,075,412.00	19,075,412.00	19,075,412.00
2,207	2,207	2,207

## 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:

Dental and vision are self insured by the district and administered by Keenan & Associates.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

0.00

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)
4,730,952.00	4,730,952.00	4,730,952.00
5,090,928.00	5,090,928.00	5,090,928.00



## 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	1,609.1	1,612.5	1,612.5	1,612.5

#### 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.

Re-openers only with UTR 2017-18, two articles.

#### 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?

Yes

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?

No

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

1,308,395

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
17,564,623	17,564,623	17,564,623
Capped	Capped	Capped
0.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements**

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

No		
----	--	--

--

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
	1,574,738	1,590,485
1.0%	1.0%	1.0%

**Certificated (Non-management) Attrition (layoffs and retirements)**

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
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.):

In 2017-18, employee health benefit CAPS are based on 80/20 split of Kaiser Bay Area and do not automatically adjust when new rates become available :  
available as they are subject to negotiations


**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	1,275.6	1,263.5	1,263.5	1,263.5

**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.

Note: Contract expired 12/31/2016.

**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?

Yes

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?

No

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

577,391

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
7,290,727	7,290,727	7,290,727
80/20	80/20	80/20

**Classified (Non-management) Prior Year Settlements**

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

No		
----	--	--

--

**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
	698,028	705,008
	1.0%	1.0%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
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	290.9	303.6	303.6	303.6

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

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

No

If Yes, complete question 2.

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

Expiration date of WCCAA contract is 6/30/2018.

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)
Yes	Yes	Yes
		0
0.0%	0.0%	0.0%

**Negotiations Not Settled**

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

313,321

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
80/20	80/20	80/20
0.0%	0.0%	0.0%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1.0%	1.0%	1.0%

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

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

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

### S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 28, 2017

### S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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)

Yes

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

Yes

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

Yes

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

Yes

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

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

Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

A-8: Active employees are capped and legacy program for retirees is uncapped, however a capped retiree benefit program was implemented in 2010.  
A-9: New superintendent effective 7/1/2016 and, new CBO overlapping with current CBO effective 5/18/2017.

## End of School District Budget Criteria and Standards Review

## **Section 4**

# **2017-2018 PUBLIC HEARING BUDGET PRESENTATION**



West Contra Costa Unified School District  
June 14, 2017



**2017-18**

**Budget Public Hearing June 14, 2017**

**Board Adoption June 28, 2017**

# Budget Development Factors

- Student Enrollment Generates...
  - Staffing Plans
  - Revenues
  - Per Pupil Allocations
- Subset of Student Enrollment
  - Unduplicated Student Count
  - Special Education Population

# Guiding Budget Development

- Local Contracts with employee unions
  - United Teachers of Richmond
  - Local 1
  - School Supervisors Association (SSA)
  - West Contra Costa Administrators (WCCAA)
- Availability of Special Resources
  - Grants
  - Special Resources (such as Parcel Tax)

# 2017-18 Adopted Budget

- Executive Summary
- State Forms
  - Includes all funds of the district
  - Documentation of revenue calculations
  - Criteria and Standards
- Multi-Year Projection
  - Three year completed with up-to-date demographic projections
  - Working on a more accurate 5 year projection but demographics get less reliable the further out we work

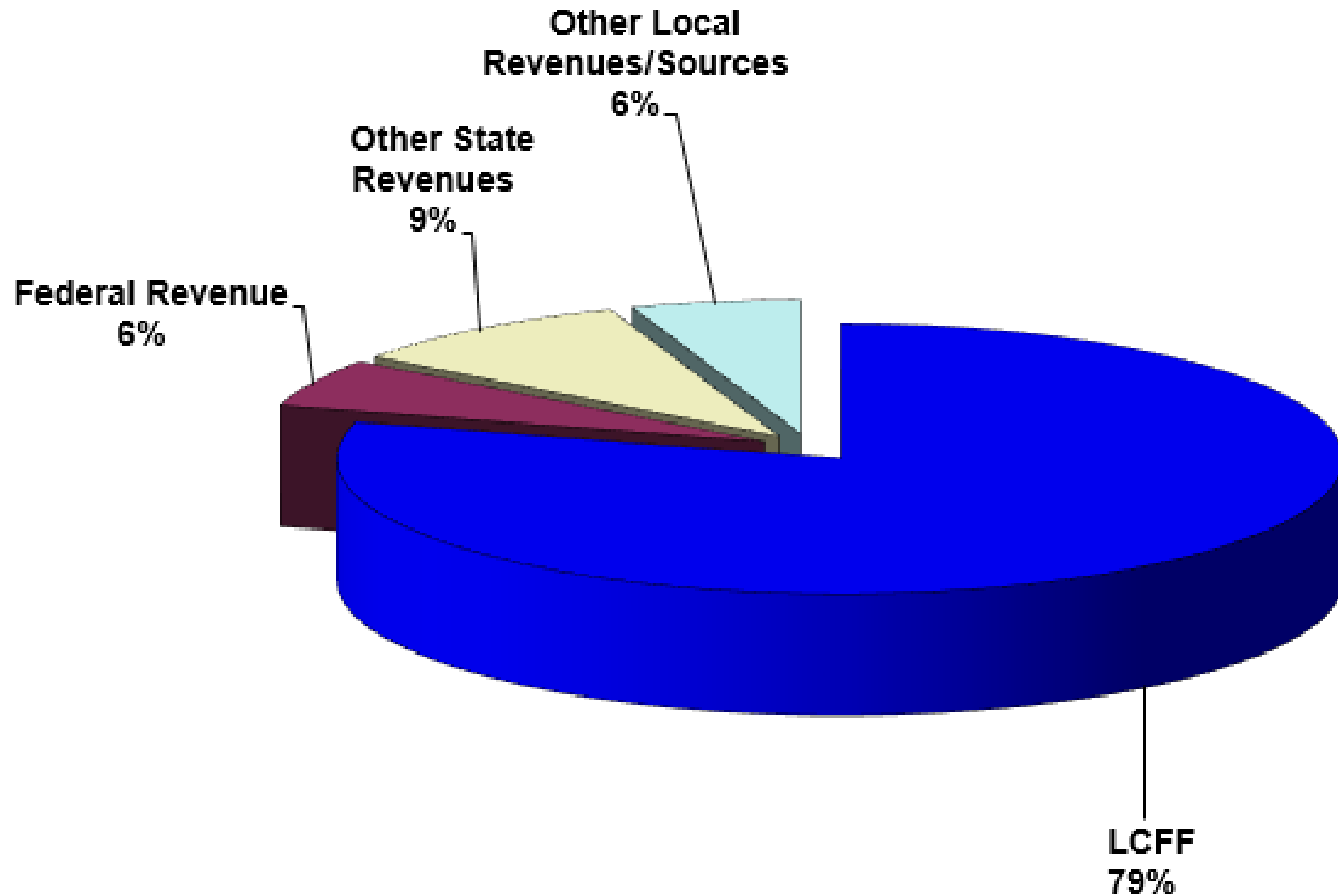
# 2017-18 Adopted Budget

- Closing Out 2016-17
- Ending Fund Balance
  - Unrestricted \$47.4 million
  - Restricted \$13.5 million
- Fund balances are subject to change based upon the closing of the books which will be final in September
- Fund balances are not necessarily uncommitted \$\$

# Revenues

- Local Control Funding Formula
  - Based upon average daily attendance (ADA) 27,119
  - Unduplicated Student Count – 74.11%
- Lottery \$189 per pupil
- Locally Restricted
  - Parcel Tax \$9.7 Million
  - MRAD \$5.6 Million

**2017-18 ADOPTED BUDGET TOTAL GENERAL FUND  
REVENUES & OTHER SOURCES by OBJECT  
\$336,561,616**



# Local Control Funding Formula

- Target vs Phase in entitlement calculation

Summary of Funding		2017-18	2018-19	2019-20
Target		\$ 276,358,062	\$ 279,558,944	\$ 284,694,004
Total Phase-In Entitlement		\$ 267,138,118	\$ 275,565,145	\$ 281,964,238
Base/TIIG/Transportation		\$ 216,100,730	\$ 222,608,571	\$ 227,699,043
Supplemental/Concentration		\$ 51,037,388	\$ 52,956,574	\$ 54,265,195
Total Funding		\$ 267,138,118	\$ 275,565,145	\$ 281,964,238
Estimated Percent toward Target		97%	99%	99%

This funding level assumes the State will fund the target “gap”

**2017-18:** 43.97% - **2018-19:** 71.53% - **2019-20:** 73.51%



# How far away is our target?

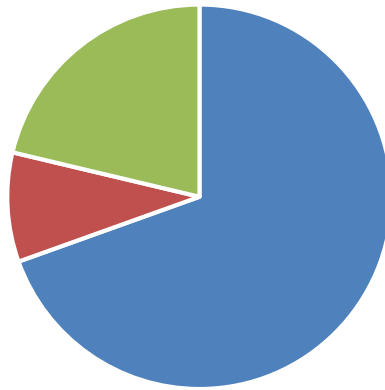
- LCFF full implementation is still scheduled for 20-21
- The 2017-18 Funding Target as of Governor's May Revision is \$276.3 million
- The 2017-18 Estimated Funding \$267.1 million
  - **The Funding “Gap” is \$9.2 million**
- Each year the LCFF base grants are adjusted, but not necessarily funded. That will be a decision of the State Legislature based upon funds available.
- LCFF is tied to the annual unduplicated pupil count, which will vary

## Local Progress Towards Full LCFF Implementation: West Contra Costa Unified

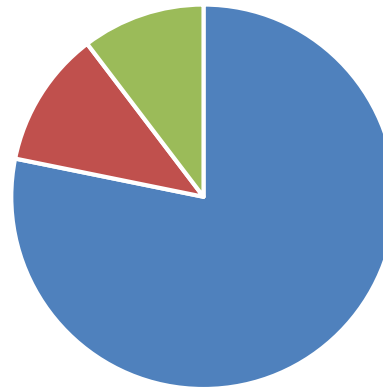
Year 1: 2013-14



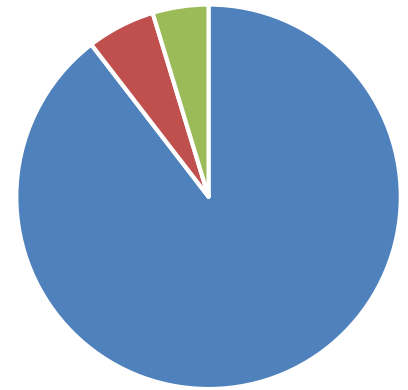
Year 2: 2014-15



Year 3: 2015-16



Year 4: 2016-17

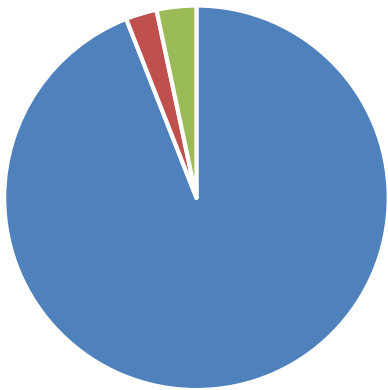


 Floor

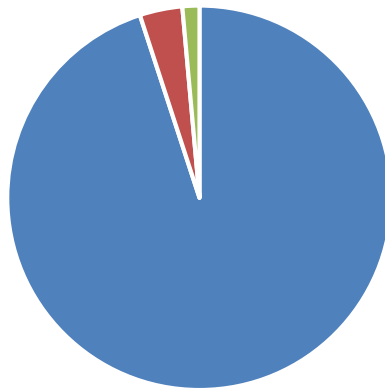
 Gap

 Remaining Need after Gap

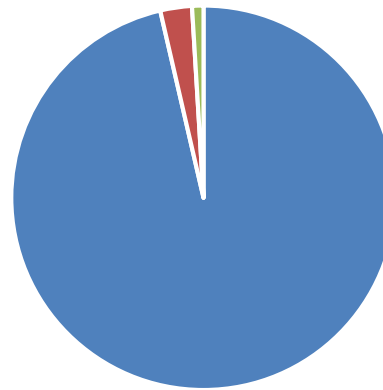
Year 5: 2017-18



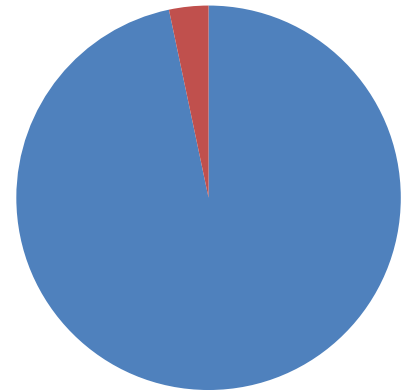
Year 6: 2018-19



Year 7: 2019-20



Year 8: 2020-21



# Multi Year Projection

- 2018-19 Assumptions
- Funded ADA: 26,934
- LCFF Gap Funding Rate: 71.53%
- District Unduplicated Percentage: 73.99%
- Estimated Supplies Increase: California CPI 3.19%
- Step and Column: 1.0%
- CalPERS Rate: 18.1%
- Cal STRS Rate: 16.28%
- Active Health Benefits: 0%
- Retiree Health Benefits: 0%
- Reserve for economic uncertainty 6%

# Multi Year Projection

- 2019-20 Assumptions
- Funded ADA: 26,805
- LCFF Gap Funding Rate: 73.51%
- District Unduplicated Percentage: 74%
- Estimated Supplies Increase: California CPI 2.86%
- Step and Column: 1.0%
- CalPERS Rate: 20.8%
- Cal STRS Rate: 18.3%
- Active Health Benefits: 0%
- Retiree Health Benefits: 0%
- Reserve for economic uncertainty 6%

# Multi Year Projection

## Unrestricted General Fund

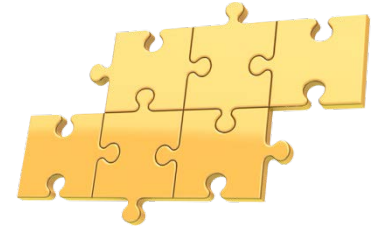
Chart in Thousands			
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Revenues	\$218,849	\$227,048	\$233,297
Expenses	\$225,169	\$233,448	\$239,939
Excess/(Deficit) Spending	(\$6,319)	(\$6,339)	(\$6,642)
Beginning Fund Balance	\$47,491	\$41,172	\$34,772
Use/Increase to Fund Balance	(\$6,319)	(\$6,339)	(\$6,642)
Ending Fund Balance	\$41,172	\$34,772	\$28,130
Required Reserve	\$10,498	\$10,619	\$11,044
Assigned Reserve	\$1,288	\$1288	\$1288
Stores & Revolving Cash	\$300	\$300	\$300
Balance	\$29,086	\$22,566	\$15,499

# Structural Deficit

- Defined as having ongoing programs and financial commitments for a given year that exceed that particular year's revenue
- Ending Fund Balance or Special Reserve Funds can be used to address the deficit

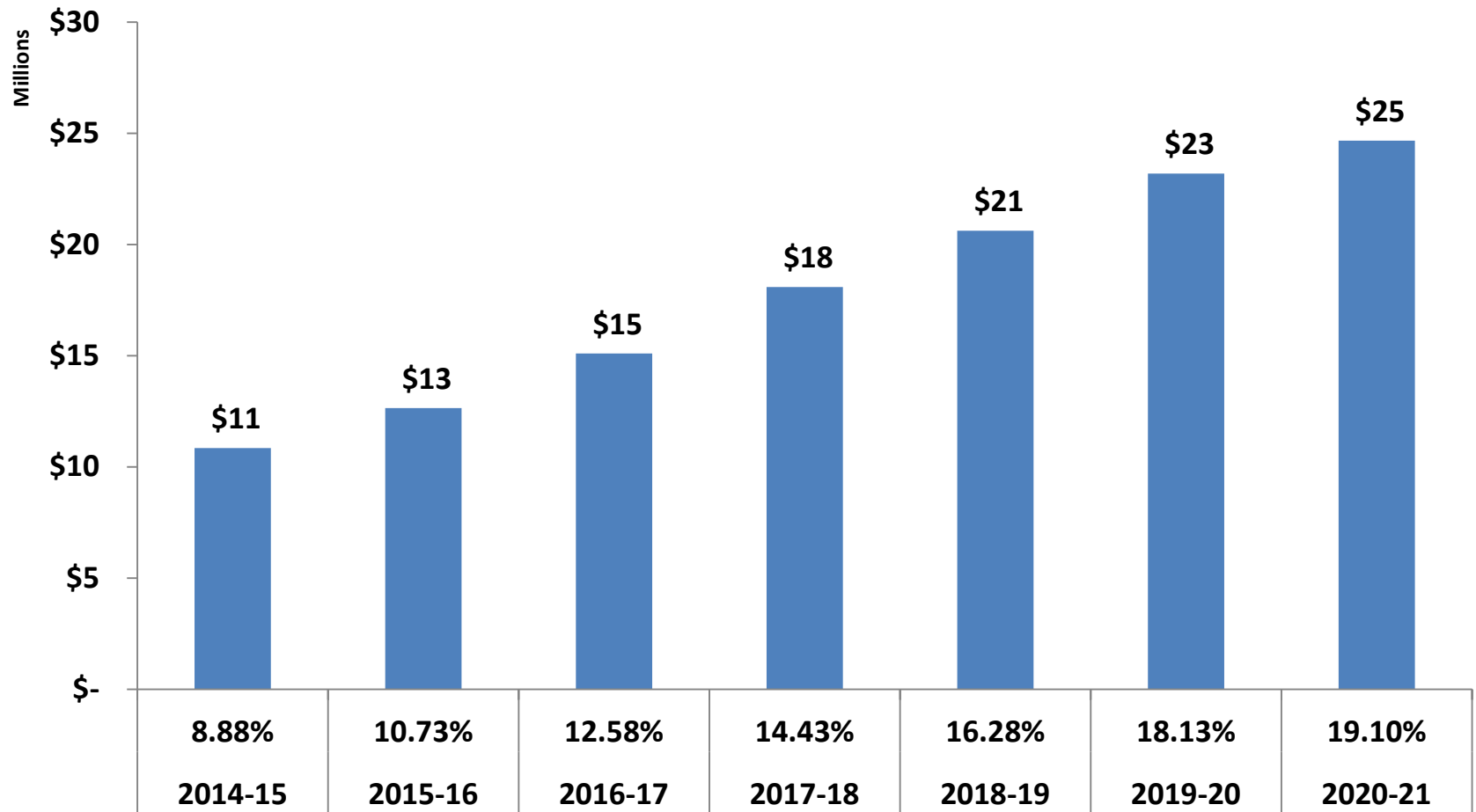


# Structural Deficit



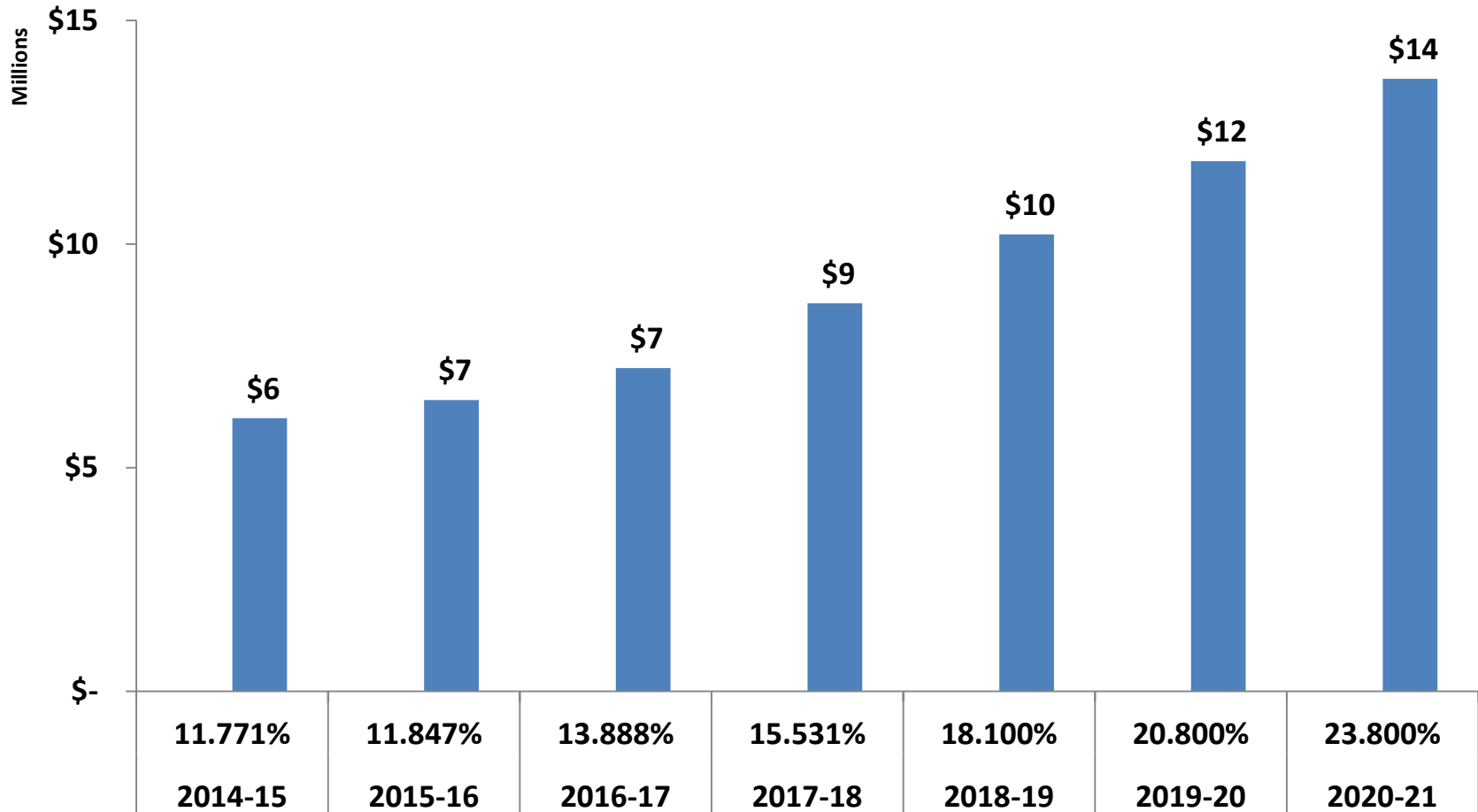
- The Board needs to be aware of the use of one-time funds and prepare plans for reducing commitments as one-time funds are depleted
- 2017-18 the District is projected to deficit spend by \$6.3 million
- 2018-19 the District is projected to deficit spend by \$6.4 million
- 2019-20 the District is projected to deficit spend by \$6.6 million

# STRS Multi Year Rates





# PERS Multi Year Rates



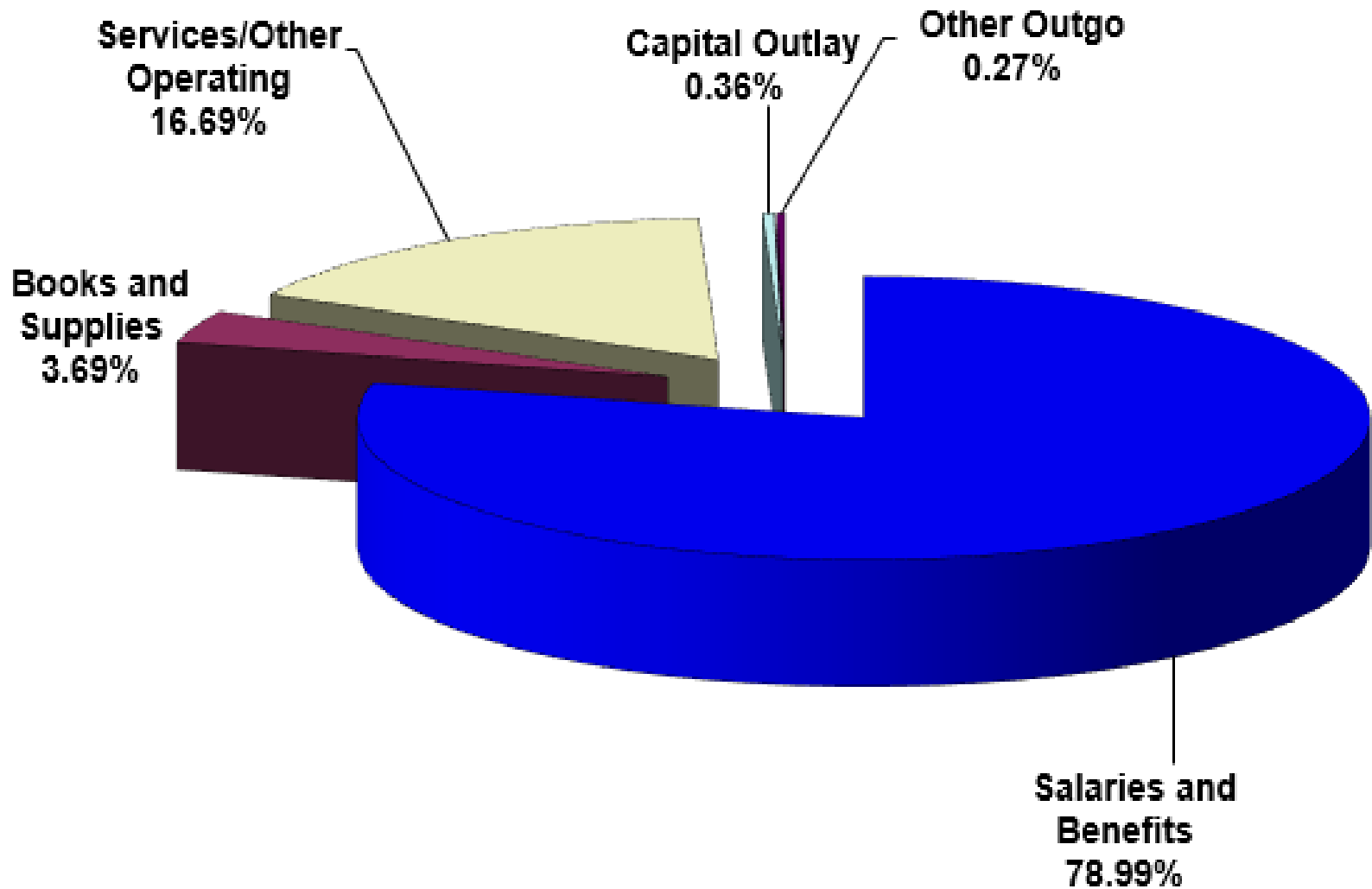
# Future Funding Concerns

- Higher volatility and risk in the funding model as years progress
  - Student Demographic Changes
  - Legislative Support must continue over time
  - Economic Stability and Growth – much of the increase in base funding is being supported by capital gains
- “Full Implementation” in the next 1-3 years currently means revenue will only grow by COLA while expenses continue to grow at higher rates. Full implementation does not mean adequate funding; rather it means full implementation of the LCFF plan from ‘13-’14.

# Budget Areas by Object

- Grouping Budget
  - Classifies expenses by type
    - Salaries & Benefits (Total Compensation)
    - Supplies
    - Contracted Services
    - Capital Outlay

**2017-18 ADOPTED BUDGET TOTAL GENERAL FUND  
EXPENDITURES & OTHER USES by OBJECT  
\$343,993,428**

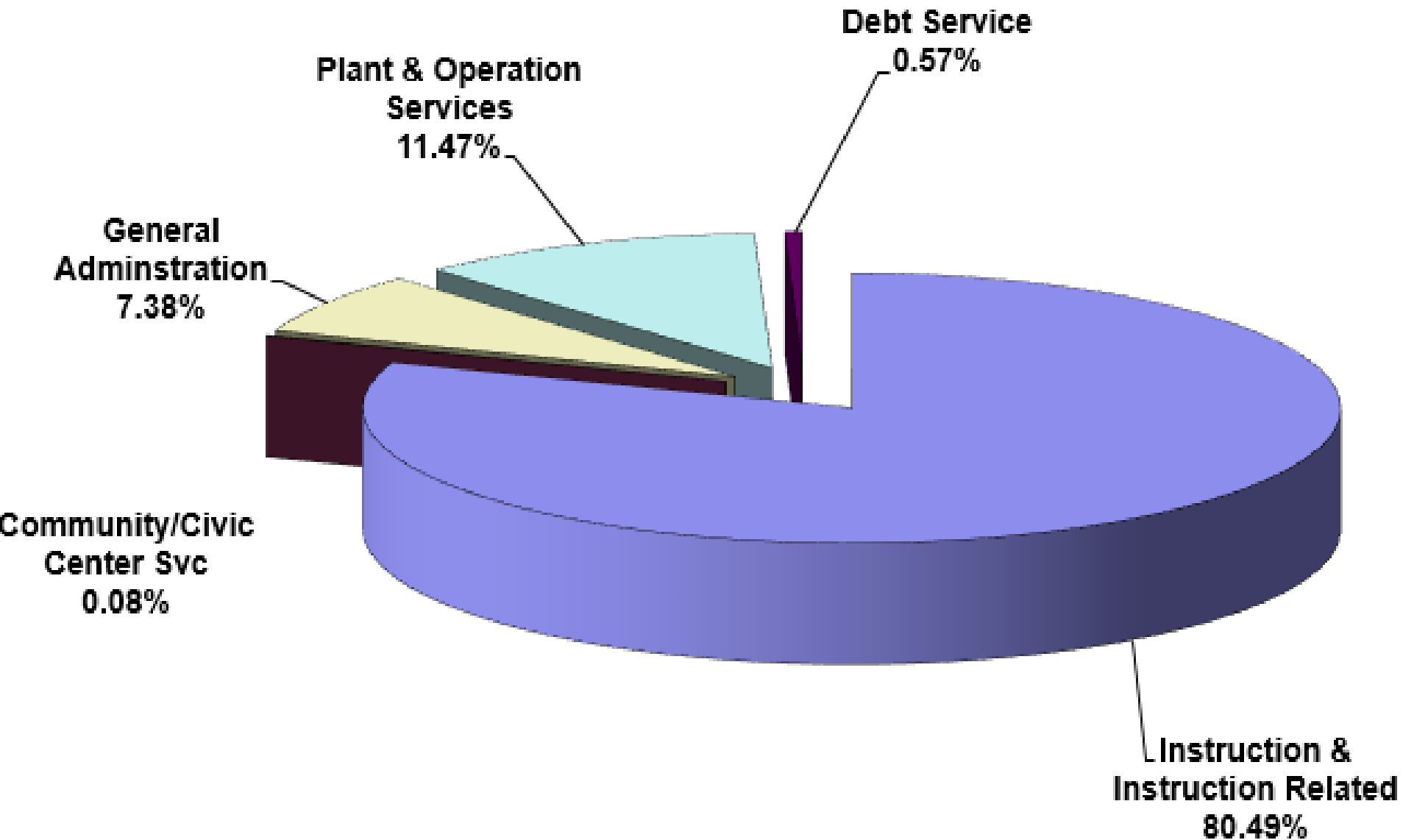


# Budget by Function

- Grouping Budget Areas
  - Activity Based - Function
    - Instruction & Instruction Related
    - Plant Maintenance & Operations
    - General Administration
    - Debt Service

**2017-18 ADOPTED BUDGET TOTAL GENERAL FUND  
EXPENDITURES BY FUNCTION**

**\$343,993,428**



# Special Reserve Summary

	2017-18 Adopted Budget
<b>Special Reserve Fund – 17</b>	
<b>Balance June 30, 2017</b>	<b>\$13,888,319</b>
<b>3% Reserve</b>	<b>\$10,497,964</b>
<b>Technology Replacement</b>	<b>\$3,200,000</b>
<b>Unassigned Special Reserve Fund Balance Projection June 2018</b>	<b>\$190,355</b>

The 2017-18 budget includes 6% as a designated reserve using both general and special reserve funds.



# Fund Review

- Review of Budget Fund Schedules
  - Schedule 2
    - Adult Ed, Child Development, Cafeteria, Deferred Maintenance, Special Reserve
  - Schedule 3
    - Building, Capital Facility, County School Facility, Special Reserve for Capital Outlay
  - All funds are estimated to have positive ending fund and cash balances for 17-18, moving into the 2018-19 budget year



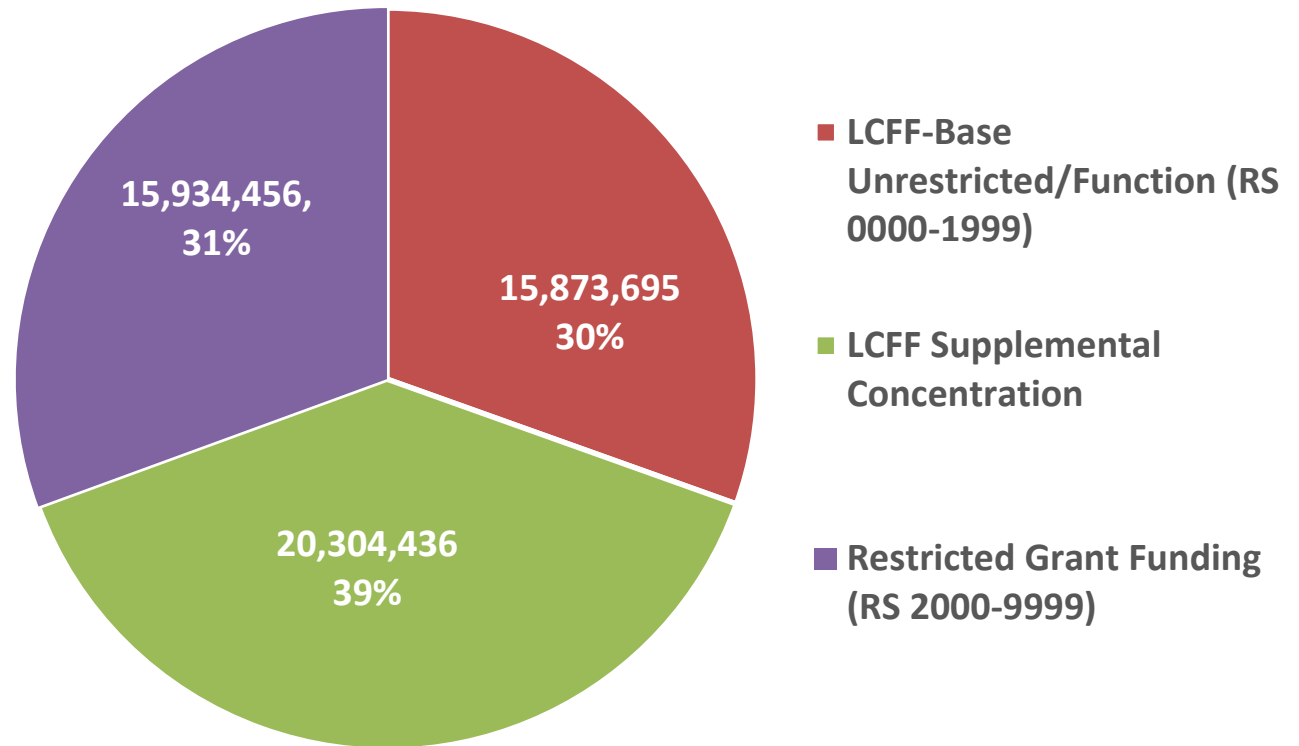
# General Fund Budget by District Goal Concept



- All Unrestricted Expenditures by the State Account Code (SACS) definition of function has been reviewed and assigned to one of the District's five goals
- All Restricted Expenditures by the State, Federal or Local Account Code definition of resource has been reviewed and assigned to one of the District's five goals based upon the intent of the funding source

# Goal 1

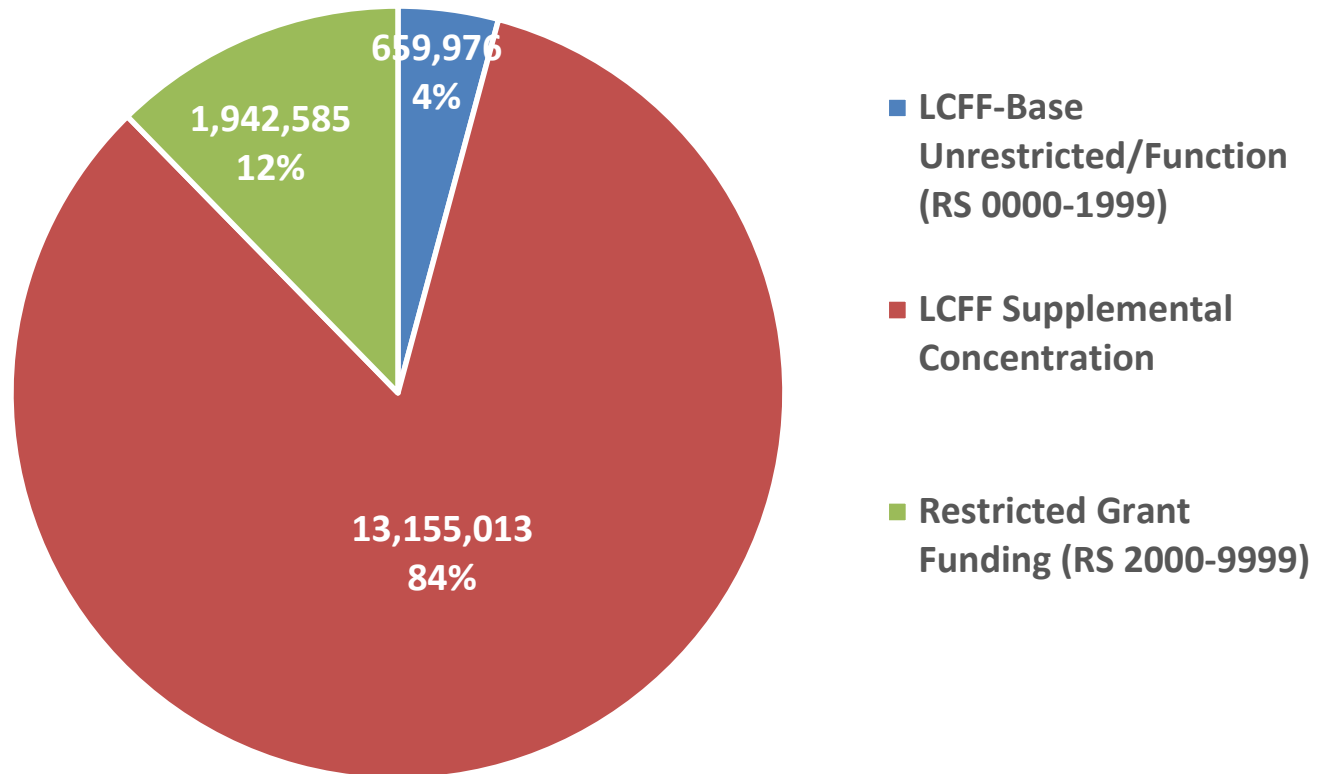
Improve student achievement for all students and accelerate student learning increases for ELL and low income students.



**Total: \$52,112,587**

# Goal 2

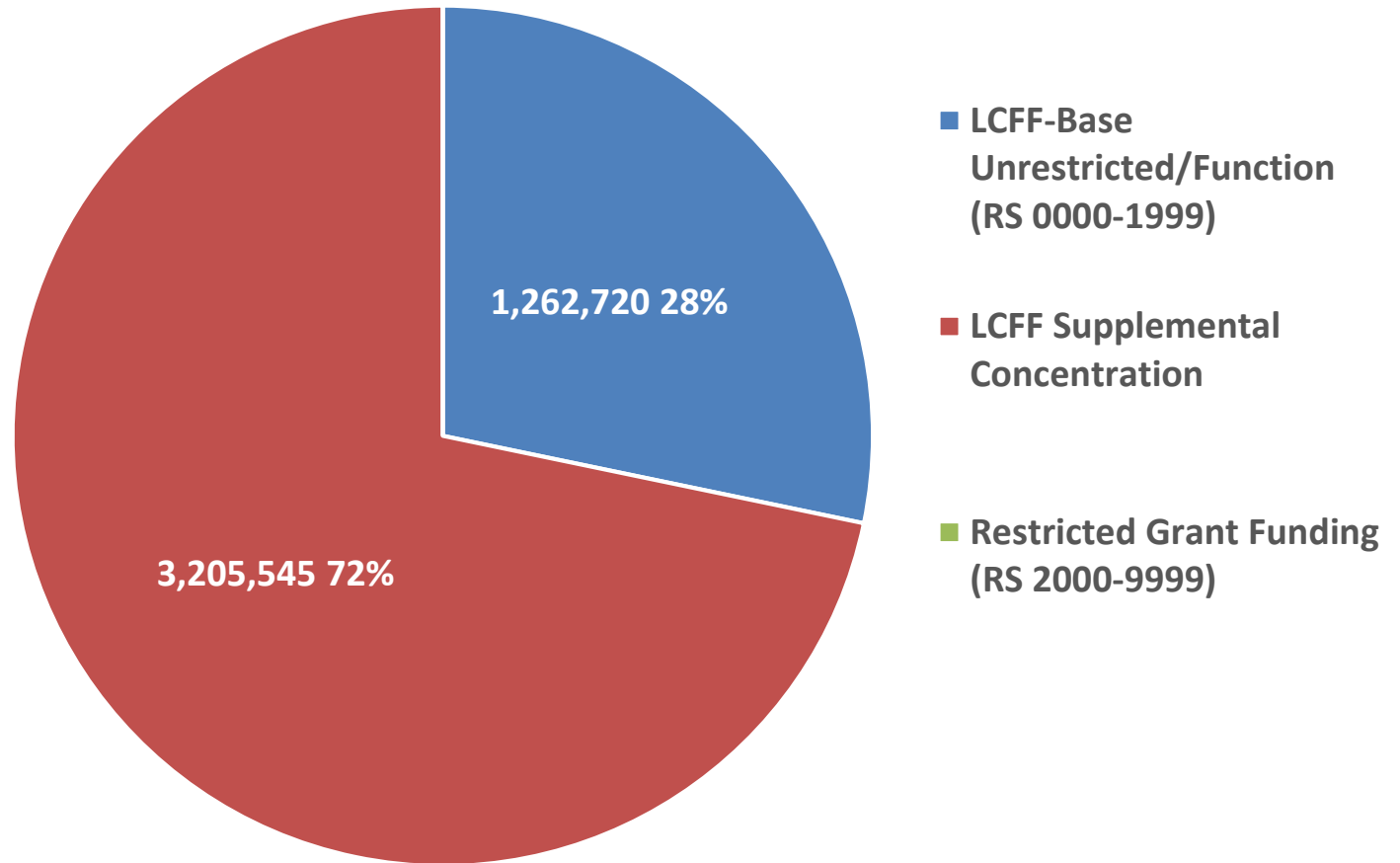
Improve instructional practice through professional development and professional learning communities at schools and recruiting and retaining high quality teachers



**Total: \$15,757,574**

# Goal 3

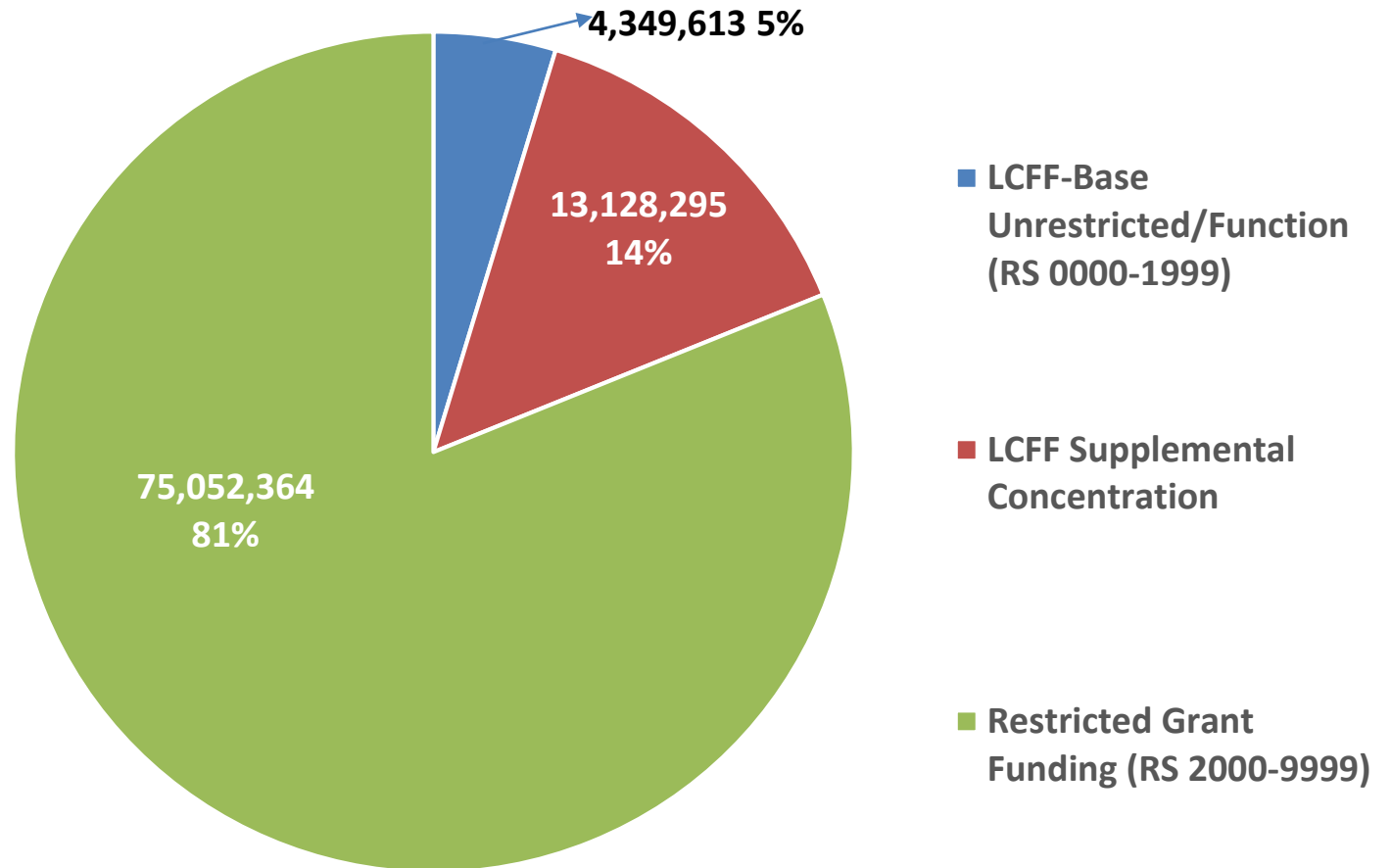
Increase parent and community engagement, involvement, and satisfaction.



**Total: \$4,468,265**

# Goal 4

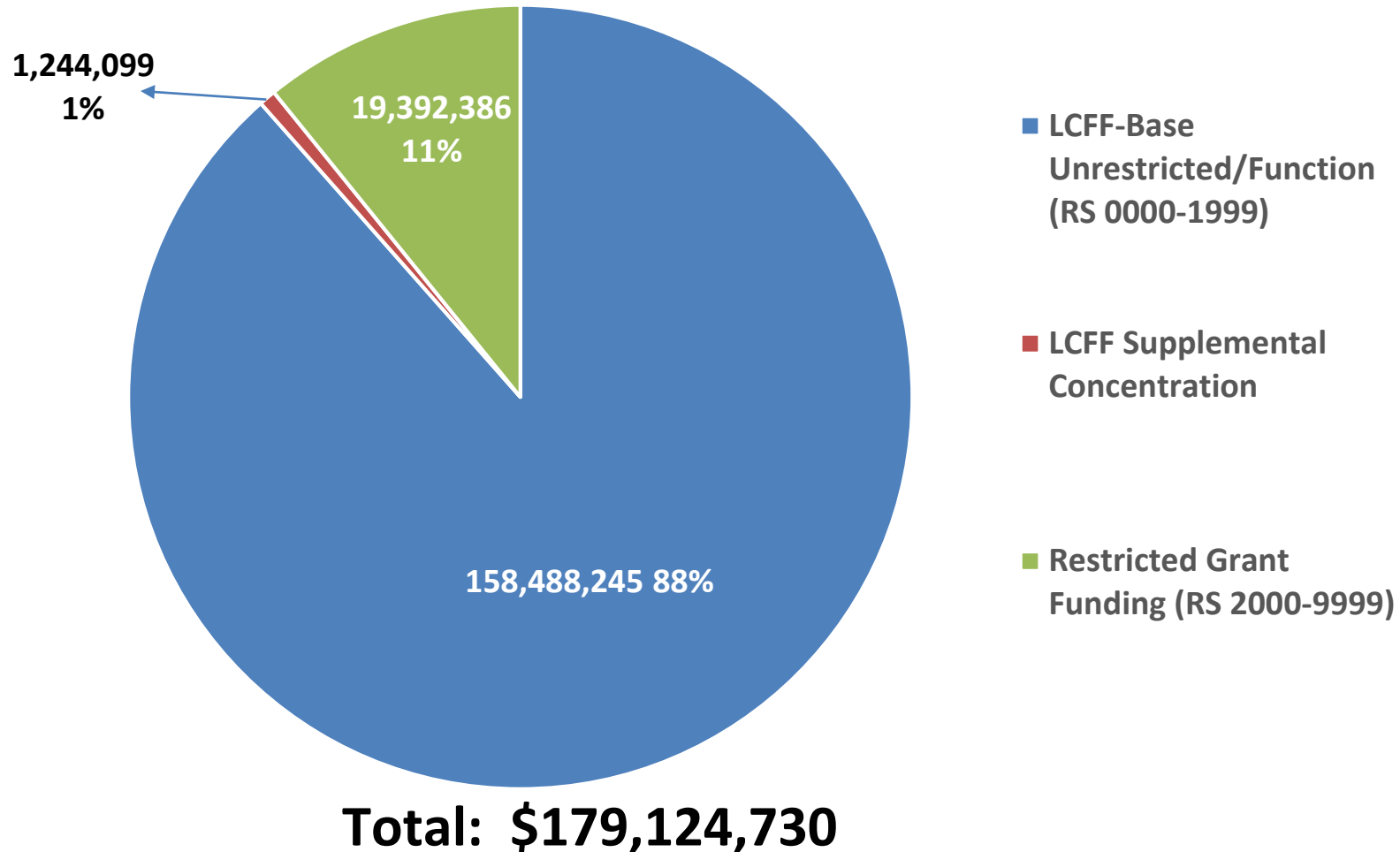
Improve student engagement and climate outcomes,  
and allocate services to ELL and LI students.



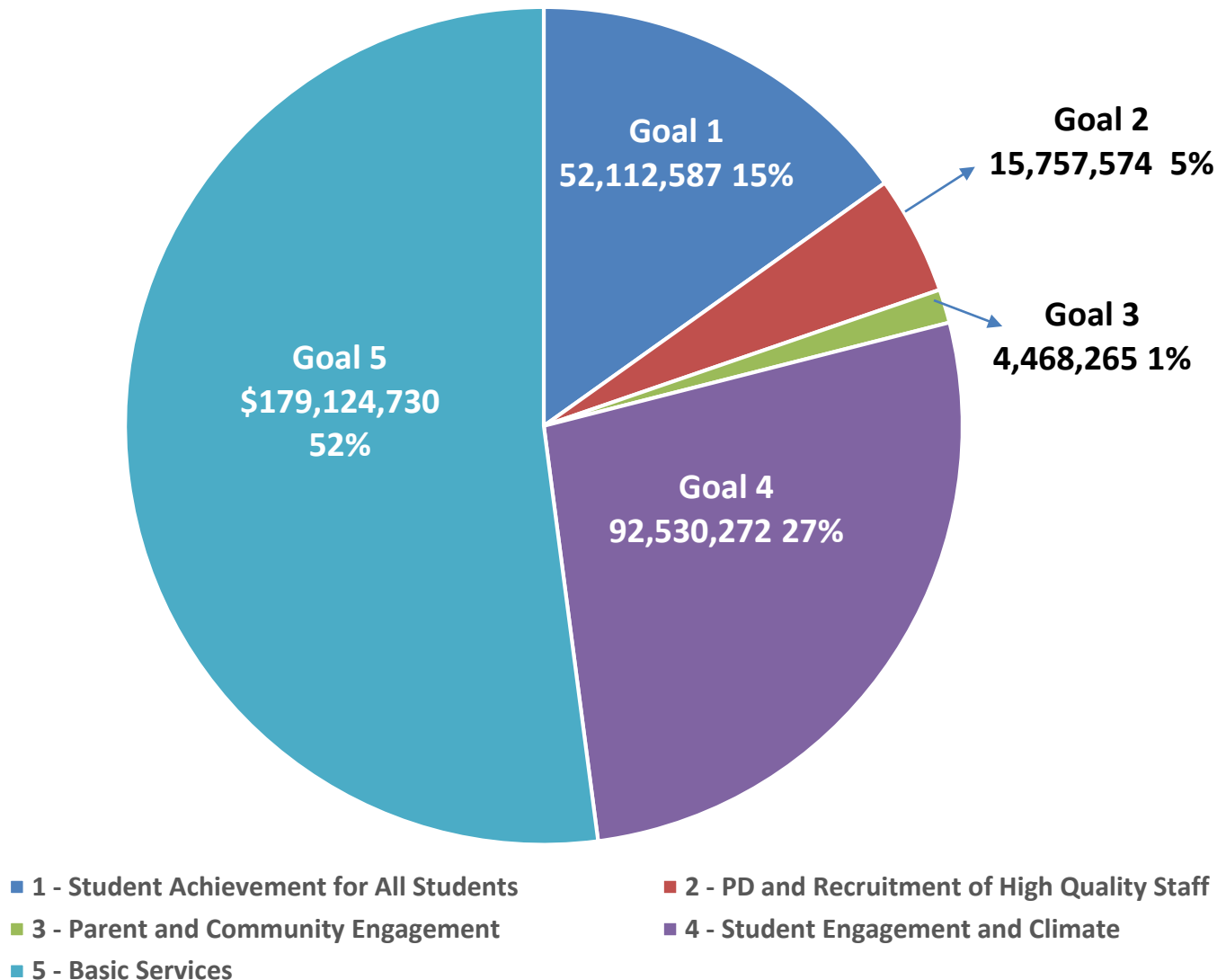
**Total: \$92,530,272**

# Goal 5

Provide services to all students, including teachers, facilities, access to materials and technology.



# Total General Fund by Goal



**Total: \$343,993,428**

# All Inclusive Budget

- The concept of providing the community with a budget overview that includes all general fund resources has been a board interest
- The LCAP now includes high level summary information which corresponds to the graphs as well as budget summary information in the appendices giving summary descriptions



# Work in Progress

- The online transparency tool is fully implemented for Fund 1 – the General Fund
- For 2017 – 2018 we will assess how often the new transparency tool is utilized. This will provide context to discuss further transparency tool roll-outs



# Next Steps

## 2016-2017 Budget:

- September – 2016-17 Unaudited Actuals
- January 2018 – 2016-17 Audit and Final Financial Statements

## 2017-2018 Budget:

- June 28 – Adoption of 2017-18 Budget
- August 23 – 45 Day Revision Report 2017-18 Budget
- December – 2017-18 First Interim Report
- March 2018 – 2017-18 Second Interim Report

Financial reports available on the web

<http://www.wccusd.net/>

